



Monthly Financial Management Report

For the Month Ended January 31, 2015



ESTABLISHED 1842

UNION COUNTY GOVERNMENT

NORTH CAROLINA

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Transmittal Letter

The Management of Union County, NC, is pleased to provide the *Monthly Management Report* for the month ended January 31, 2015. This report, as reflected in the table of contents, focuses primarily on the financial condition of the County. This report will, over time, evolve as additional information is included and as there is refinement.

As this is an evolving process, we welcome critiques and suggestions for improving the report and its usefulness.

The goals of this report are as follows:

Transparency – The information included in this report reflects the cumulative financial transactions for the County through the month indicated. Additionally, there is analysis comparing this current year to prior years.

Communications – The report provides a concise tool to communicate financial trends and interpretation of the financial data to the public and the County's policy makers. Additionally, the report provides a means to generate conversation concerning the data. The trend data included in the report serves to provide an indicator based approach to reviewing the information. While trends vary from year-to-year, significantly differing trends are indicative of areas that may require additional analysis or review.

Sustainability – This report supports the Commission's goal of sustainability by providing a basis for policy decisions throughout the year. While historically the budget was primarily discussed during the budget making process, through this report, the information will bridge the time between the budget processes.

With these goals in mind, we respectfully submit the *Monthly Management Report for the Month Ended January 31, 2015*.

Cynthia A. Coto
County Manager

Jeffrey A. Yates
Exec. Dir. Of Administrative Services/CFO

Report Highlights for January 31, 2015

Combined revenues outpaced expenditures for all funds by for the month ending January 31, 2015. Total revenues for the month of January were \$40,337,178 and expenditures were \$19,432,427. Year to date, the County has collected \$209,505,875 in revenues and expended \$130,973,441. In comparison to FY 2014, the County is Running Revenues last year's revenues and Running Expenditures last year's expenditures. Additional detailed information can be found starting on page 4 of this report.

General Fund revenues exceeded expenditures by \$11,990,438 for the month ending January 31, 2015. Total revenues for the month of January were \$22,281,450 and expenditures were \$10,291,012. Revenues have outpaced expenditures by \$36,297,869 YTD through the month ended January 31, 2015. This trend is reflective of the historical cyclical nature of the revenue collection in the General Fund. Additional detailed information can be found starting on page 14 of this report.

Current and prior years' ad valorem taxes collected for real, personal, and public utility property for the month of January 31, 2015 were \$10,210,556 . Based on a three year historical year to date average for the same period, the County expected to collect \$66,905,707 YTD, however, the County has collected \$67,671,499 through January 31, 2015 putting it ahead of projections. The County is ahead of projections having collected 96.84% of total budget in the current year vs. a three year average collected at this point in time of 95.74%. Additional detailed information can be found on page 17 of this report.

Current and prior years' ad valorem taxes collected for vehicles for the month of January 31, 2015 were \$546,930 . Based on a three year historical year to date average through the same period, the County expected to have collected \$3,351,278, however, the County has collected \$5,104,025 through January 31, 2015, well ahead of projections. Collections are ahead of their historical averages due to the State of North Carolina's implementation of collecting taxes with license plate and registration renewals. Therefore, prior years' collections are not a good comparison for this year and following years. Additional detailed information can be found on page 17 of this report.

As of January 31, 2015, the combined local option sales taxes of \$10,408,531 have been collected YTD. Based on the three year historical average, the County expected to have collected 32.21% of the total through the current period. The County is in line with projections, having collected 34.59% of sales tax. Additional detailed information can be found on page 18 of this report.

Water and Sewer expenditures exceeded revenues by \$574,428 during the month ended January 31, 2015. Total revenues were \$2,600,977 and expenditures were \$2,026,549. Year to date, revenues of \$19,793,150 have exceeded expenditures of \$15,734,330 by \$4,058,820. Additional detailed information can be found starting on page 20 of this report.

Water and Sewer Fund service charges collected the month of January 31, 2015 were \$2,225,486. Based on the three-year historical average, the County expected to collect \$1,759,143 for the same period. The County has collected \$17,178,844 in service charges through January 31, 2015 or roughly 58.24% of budget. Based on the three-year historical average through the same month, the County should have collected approximately 53.14% or \$15,675,595 of projected budget. Additional detailed information can be found on page 22 of this report.

Revenue for the Solid Waste Fund was \$305,773 for the month of January 31, 2015 and totals \$2,278,028 or 55.77% of projected budget year to date. The County is behind projections, having collected 2.19% less than the budgeted amount year to date. Additional detailed information can be found on page 24 of this report.

Fiscal Indicators for January 31, 2014

Indicator	Trend	For the Month ended January 31, 20xx				
		FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
All Funds Revenue	→	252,751,931	222,871,522	209,505,875	307,767,732	222,899,322
All Funds Expenditures	↓	169,691,700	149,805,553	130,973,441	179,076,173	149,837,574
School Budgetary Fund Cash Flow (Net)**		38,294,452				
Ad Valorem Taxes (CY & PY's)		98,187,649				
Ad Valorem Taxes - Vehicles (CY & PY's)		2,323,461				
Contracts, Grants & Subsidies		62,264,711				
General Fund Cash Flow (Net)***	↑	36,297,869	66,563,648	70,529,987	61,395,148	62,727,615
Ad Valorem Taxes (CY & PY's)	↑	67,671,499	140,682,540	138,493,983	137,890,034	135,602,946
Ad Valorem Taxes - Vehicles (CY & PY's)	→	5,104,025	9,913,986	7,264,548	6,720,530	6,375,672
Local Sales Tax - 1 Cent, Article 39	↑	5,014,371	4,610,467	4,078,540	3,949,020	3,545,122
Local Sales Tax - 1/2 Cent, Article 40	↑	2,523,322	2,409,917	2,366,034	2,273,557	2,219,100
Local Sales Tax - 1/2 Cent, Article 42	↑	2,870,838	2,456,194	2,182,756	2,105,560	1,912,432
Employee Compensation	↓	21,563,874	20,645,005	19,521,494	18,375,550	18,595,428
Employee Benefits	↓	11,673,045	10,946,311	9,235,954	7,789,127	8,098,529
Operating Costs	↓	16,310,878	17,013,736	14,151,239	13,614,878	13,686,574
Contracts, Grants & Subsidies ¹	↓	8,052,596	54,305,108	53,484,655	51,864,172	52,351,693
Debt Service	↑	8,058,943	8,206,247	10,702,546	23,813,230	12,224,827
Water and Sewer Cash Flow (Net)	↑	4,058,820	3,226,307	5,739,194	-11,690,554	7,488,799
Service Charges	↑	17,178,844	15,088,522	14,249,127	13,180,720	14,380,860
Capacity and Tap Fees	↑	2,402,046	3,173,686	1,447,899	1,668,461	1,162,593
Operating Costs	↓	5,638,309	5,802,957	4,556,574	4,370,609	4,064,472
Solid Waste Revenue	→	2,278,028	2,705,084	2,342,050	2,164,213	1,930,780

*Historical variance is based on the last 4 completed fiscal years. Debt service proceeds (refunding) are netted out of both revenues and expenditures.

**First year of operation, no historical data available for trending analysis.

***Included in FY 2012 was a one time Hospital Lease Revenue of \$54MM.

¹ The trend arrow refers to a combination of Contracts, Grants & Subsidies in the School Budgetary Fund and General Fund.



Positive Trend - more than 5% over statistical variance to the County's benefit



Neutral Trend to be Monitored - within 5% (above or below) of historical variance



Negative Trend - more than 5% under statistical variance to the County's detriment

All Funds Report Highlights

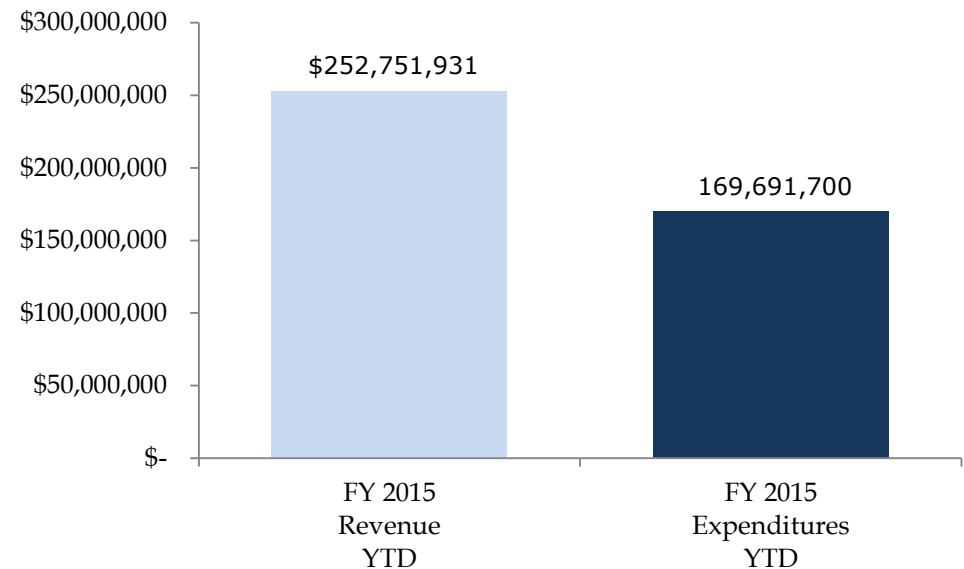
Combined fund cash flows can be deceiving, however, based on historical information the County typically runs a deficit in each of the first 3 months, and makes up most of the shortfall in the months of October and November.

In FY 2014, the County had collected \$252.75 MM through January 31st (adjusted), and had expended \$169.69 MM through the same period. The net cash flow surplus was \$83.06 MM.

In the last three fiscal years, the County has averaged collecting 71.48% of all actual revenues through the end of January, and expended 48.00% through the same period. Year to date the county has collected 70.97% of budgeted revenues and expended 47.65% of budgeted expenditures. Both revenues and expenditures are within 2.5% of their historical average, therefore the outlook is neutral.

All Funds Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/ (Under)
July	\$ 3,934,106	18,898,573	(14,964,467)
August	18,712,182	20,764,201	(2,052,019)
September	18,958,090	26,245,502	(7,287,412)
October	35,778,734	24,742,407	11,036,327
November	73,671,030	22,585,327	51,085,703
December	57,849,200	31,643,617	26,205,583
January	43,848,589	24,812,073	19,036,516
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
Total YTD	\$ 252,751,931	169,691,700	83,060,231

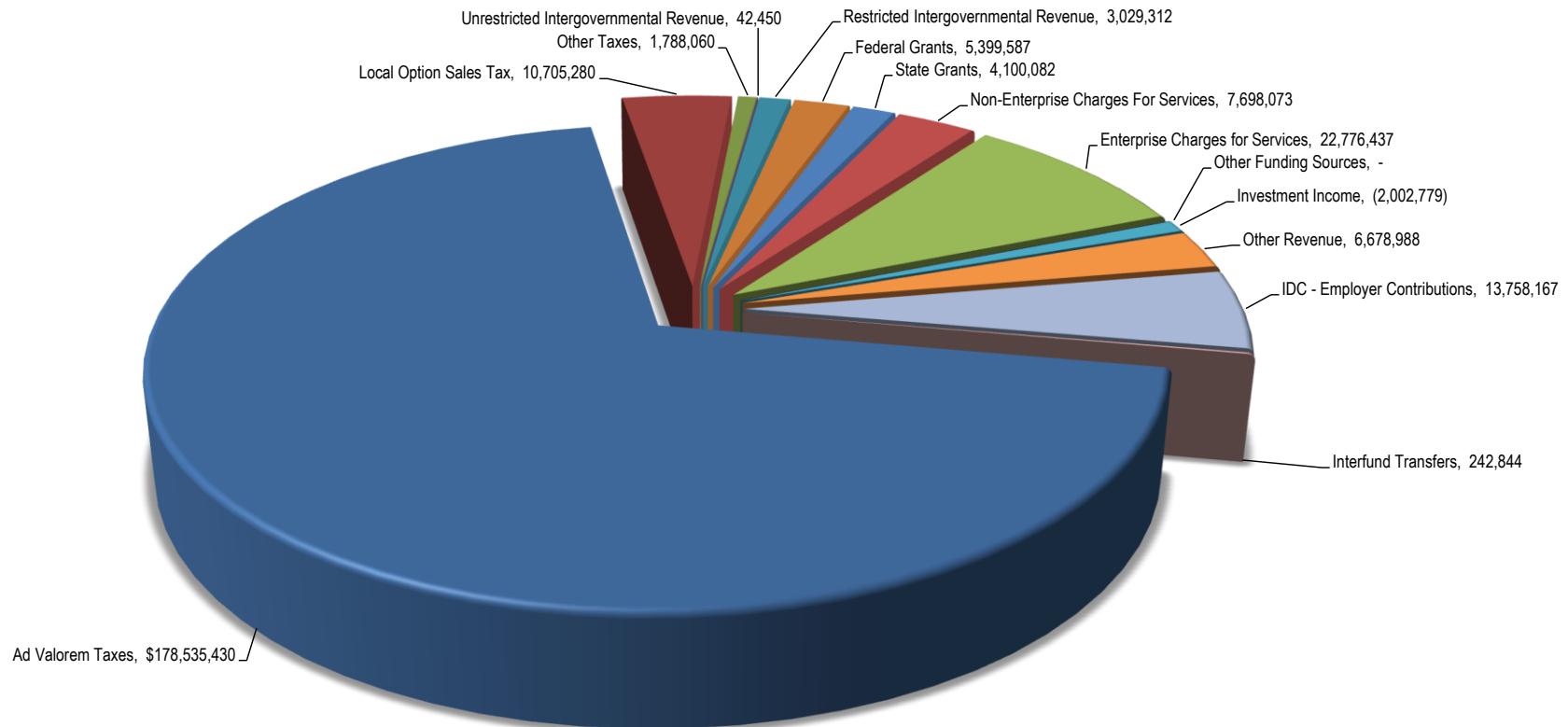


Neutral

Revenues collected year to date are .50% behind their average, and expenditures are .35% behind their historical averages.

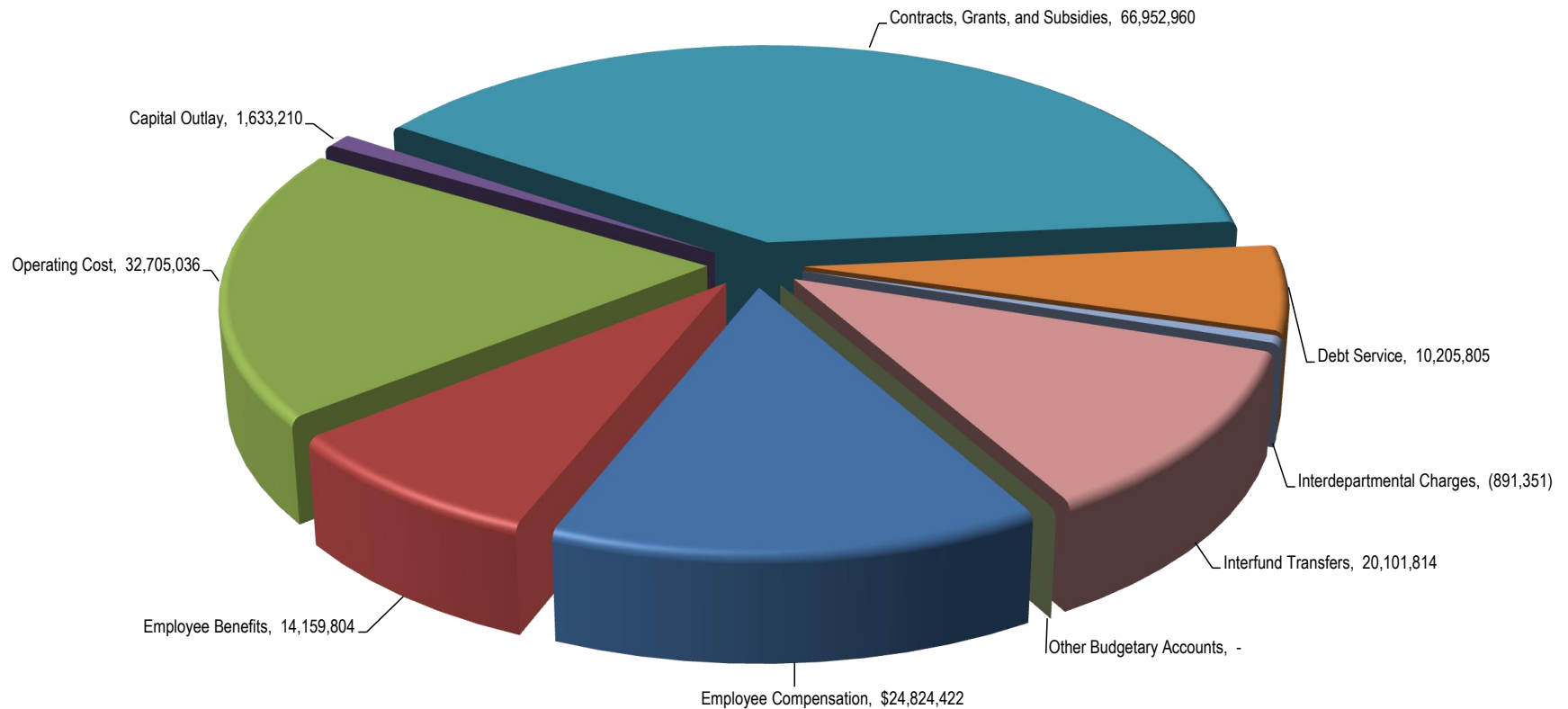
All Funds Revenue

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend- Neutral
Ad Valorem Taxes	\$ 178,535,430	189,742,080	94.09%	92.42%	1.67%	During the past three years, the County has realized 70.57 percent of its actual revenues by January 31st. In FY 2015, the County has realized 70.97 percent of its budget estimates. Collections of ad valorem taxes, non-enterprise and enterprise charges for services, and local options sales taxes are all higher than their historic 3 year averages at this point. The implementation of three new Internal Service Funds in FY 2015 has lead to higher historical averages for interdepartmental charges (IDC) for employer contributions to the new funds.
Local Option Sales Tax	10,705,280	30,947,443	34.59%	32.33%	2.26%	
Other Taxes	1,788,060	3,813,898	46.88%	51.40%	-4.52%	
Unrestricted Intergovernmental Revenue	42,450	82,500	51.45%	45.12%	6.34%	
Restricted Intergovernmental Revenue	3,029,312	10,931,560	27.71%	20.24%	7.47%	
Federal Grants	5,399,587	12,500,360	43.20%	37.02%	6.17%	
State Grants	4,100,082	8,572,620	47.83%	100.69%	-52.86%	
Non-Enterprise Charges For Services	7,698,073	12,048,013	63.89%	56.09%	7.80%	
Enterprise Charges for Services	22,776,437	37,649,413	60.50%	52.54%	7.96%	
Other Funding Sources	-	13,483,567	0.00%	0.00%	0.00%	
Investment Income	(2,002,779)	2,360,000	-84.86%	-203.55%	118.69%	
Other Revenue	6,678,988	6,933,231	96.33%	94.37%	1.97%	
IDC - Employer Contributions	13,758,167	26,717,001	51.50%	42.63%	8.86%	
Interfund Transfers	242,844	339,282	71.58%	29.08%	42.49%	
Total YTD	\$ 252,751,931	356,120,968	70.97%	70.57%	0.40%	



All Funds Expenditures

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Neutral
Employee Compensation	\$ 24,824,422	45,292,799	54.81%	56.29%	-1.48%	During the past three years, the County has realized 48.06 percent of its actual expenditures by January 31st. In FY 2015, the County has realized 47.65 percent of its budget estimates. This is led by early spending on interdepartmental charges, employee benefits, and interfund transfers.
Employee Benefits	14,159,804	27,202,412	52.05%	48.18%	3.87%	
Operating Cost	32,705,036	70,851,958	46.16%	49.33%	-3.17%	
Capital Outlay	1,633,210	4,249,640	38.43%	46.76%	-8.33%	
Contracts, Grants, and Subsidies	66,952,960	110,626,784	60.52%	60.36%	0.16%	
Debt Service	10,205,805	54,555,956	18.71%	21.57%	-2.87%	
Interdepartmental Charges	(891,351)	(1,602,626)	55.62%	36.77%	18.85%	
Interfund Transfers	20,101,814	36,277,598	55.41%	16.92%	38.49%	
Other Budgetary Accounts	-	8,666,447	0.00%	0.00%	0.00%	
Total YTD	\$ 169,691,700	356,120,968	47.65%	48.06%	-0.41%	



Investment Highlights and Economic Analysis

Background

The investment policy applies to the investment of short-term operating funds. It is the general policy of Union County to commingle all available aforementioned cash into a common investment portfolio with interest and/or investment earnings allocated to the various funds on a pro-rata basis. Specifically exempted from this policy are Social Services and Jail Inmate Fund trust accounts, (whereby Union County serves as the trustee for assets belonging to others) and, OPEB Funds that are held in the State Treasurers Trust Fund, and bond and /or note proceeds. Regulations established by the Internal Revenue Service require local governments to exercise special treatment in the investment of bond and/or note proceeds, including the implementation of procedures designed to separately track investment earnings on the bonds and/or note proceeds for arbitrage and rebate calculations.

The primary objectives, in priority order, of the County's investment activities shall be: Safety, Liquidity, and Yield. With these priorities as the basis, the standard of prudence used by investment officials is the "prudent person" standard and is applied in the context of managing an overall portfolio.

Authority to manage the investment program is granted to the Finance Officer and is derived from G.S. 159-30.

The County purchases permitted investments through the approved "Broker/Dealer" list, in accordance with the internal control framework. Internal Controls are established through the investment policy.

Permitted investments are those which are qualified under Section 159-30 of the General Statutes of North Carolina, as amended from time to time.

Current Economic Conditions

While most key economic reports have continued to show strength, commodity prices and the financial markets have clearly felt the sting from the cold winds blowing in from overseas. The first part of this year has been characterized by plummeting oil prices, sharply lower long-term bond yields, and the return of volatility in

the equity markets. The dollar has also continued to strengthen against most other currencies as investors, businesses, and individuals around the world recognize the better risk-reward relationship in holding U.S. assets at this tumultuous time. ¹

1. North Carolina's statewide unemployment rate seasonally adjusted was 5.5 percent in December. This was a 0.4 of a percentage-point decrease from November's revised rate of 5.9 percent, and a 1.4 percentage-point decrease over the year. Over the month, the unemployment rate (not seasonally adjusted) increased in 28 counties, decreased in 56, and remained unchanged in 16. The attached map indicates the unemployment rates in each county as of December 2014.²

Union County's unemployment rate was 4.4 percent in December 2014. This was a decrease of 0.1 percent from November's revised rate of 4.5 percent and a decrease of 1.2 percent from December 2013. The County's unemployment rate is below the State's 5.5 percent rate (not seasonally adjusted).²

2. The Conference Board, a New York based private research group, announced Tuesday, January 27, 2015 that it's Consumer Confidence Index, which had increased in December, rose sharply in January. The Index now stands at 102.9 (1985=100), up from 93.1 in December. The Present Situation Index rose to 112.6 from 99.9, while the Expectations Index increased to 96.4 from 88.5 in December. The Conference Board also announced on Monday, February 09, 2015, that it's, Employment Trends Index (ETI) increased in January. The index now stands at 127.86, up from 127.17 (a downward revision) in

¹ Wells Fargo Monthly Economic Outlook 02-11-2015.

² North Carolina Employment Security Commission, NC Department of Commerce – Labor and Economic Analysis Division, News Release, January 27, 2015 and February 04, 2015. This report can be found at: <http://www.ncesc1.com/PMI/rates/ratesmain.asp#county>

December. This represents a 7.6 percent gain in the ETI compared to a year ago.³

3. Union County's housing data is also starting to show signs of economic improvements. For July 2014 thru January 2015 there were 301 commercial permits and 1,669 residential permits issued for a total of 1,970 building permits issued county-wide, compared to July 2013 thru January of 2014 with total permits of 1,803; showing a 9.26 percent increase.⁴

National housing data continues to show improvement compared to 2013. Concerning building permits, "Privately-owned housing units authorized by building permits in December were at a seasonally adjusted annual rate of 1,032,000. This is 1.9 percent ($\pm 1.3\%$) below the revised November rate of 1,052,000, but is 1.0 percent ($\pm 1.1\%$) above the December 2013 estimate. Single-family authorizations in December were at a rate of 667,000; this is 4.5 percent ($\pm 0.8\%$) above the revised November figure of 638,000. Authorizations of units in buildings with five units or more were at a rate of 338,000 in December.

"Privately-owned housing starts in December were at a seasonally adjusted annual rate of 1,089,000. This is 4.4 percent ($\pm 11.7\%$) above the revised November estimate of 1,043,000 and is 5.3 percent ($\pm 12.7\%$) above the December 2013 rate of 1,034,000. Single-family housing starts in December were at a rate of 728,000; this is 7.2 percent ($\pm 10.6\%$) above the revised November figure of 679,000. The December rate for units in buildings with five units or more was 339,000."⁵

³ Additional information concerning The Conference Board and the ETI can be found at www.conference-board.org

⁴ The County's data includes permits issued by Union County, City of Monroe, and the Town of Waxhaw.

⁵ Mayo, Raemeka, et Al., "New Residential Construction in December 2014", US Census Bureau News Joint Release U.S. Department of Housing and Urban Development, January 21, 2015.

National housing data represents an indicator or overall economic health, as well as an indicator of the mind of the consumer. Increases nationally and locally in permits and starts demonstrate positive growth, which in turn leads to growth in other sections. These indices have market impact as investors watch to attempt to forecast the economic future, thus moving markets higher or lower.

Current Portfolio at a Glance

Given the economic uncertainty, we believe it is prudent to continue to maintain a relatively short position in our cash flow portfolio. At this point, locking into any longer term investments would yield minimal, if any, incremental interest rate yields.

For the months of July 2014 – January 2015 the County has earned \$1,192,059 in interest. This is 50.51% of total budgeted interest income for FY 2015. The total FY 2015 budget estimate for interest income is \$2,360,000.

In our Optimizer 1-3 and Optimizer 3-5 portfolios we will continue to rebalance our investment securities on a monthly basis to mirror the Merrill Lynch 1-3 and 3-5 Agency Bullet Indexes. The Merrill Lynch 1-3 and 3-5 Agency Bullet Indexes are ranked amongst the top ten bond mutual funds in the United States.

The attached graphs represent the amounts that are held within each portfolio and the breakdown of our portfolio by security type of investments as of January 31, 2015 compared to December 31, 2014.

As the pie charts attached indicate, we are in compliance with the North Carolina General Statute 159-30.

Conclusion

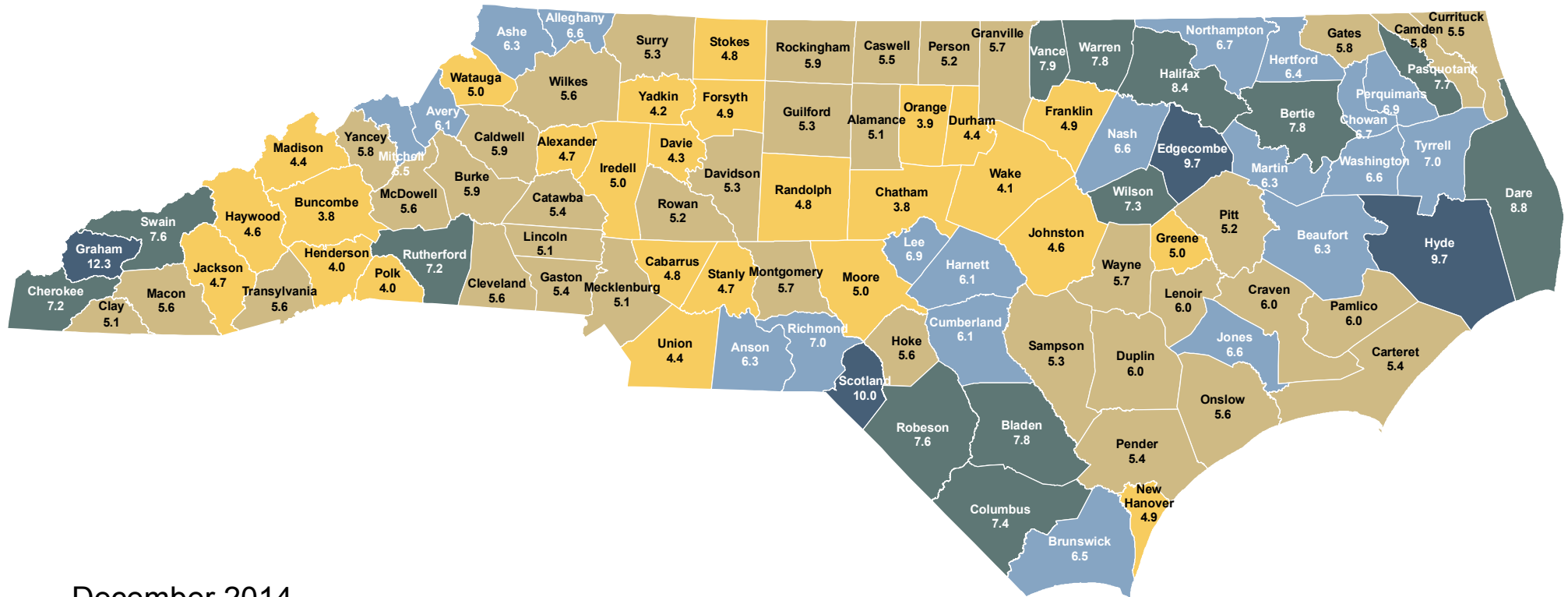
There are several additional tasks to be undertaken concerning our portfolio and cash management. The planned improvements are as follows:

- Review and update investment policy, as needed.
- Review and update our cash flow planning, as needed.

We will continue to work toward these goals and will report regularly on their progress.

North Carolina Unemployment Rates by County

December 2014



December 2014

3.8 - 5.0

5.1 - 6.0

6.1 - 7.0

7.1 - 9.0

9.1 - 12.5

▲ 28 Counties Higher Than Previous Month

▼ 56 Counties Lower Than Previous Month

= 16 Counties Same as Previous Month

North Carolina Rate 5.2%
Not Seasonally Adjusted

Note: December 2014 data are preliminary.

Prepared by Labor & Economic Analysis Division, North Carolina Department of Commerce 1_2015



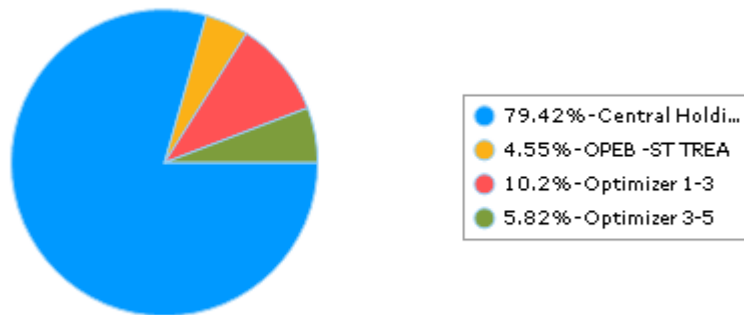
Union County **Distribution by Portfolio Name - Market Value** **All Portfolios**

Begin Date: 12/31/2014, End Date: 1/31/2015

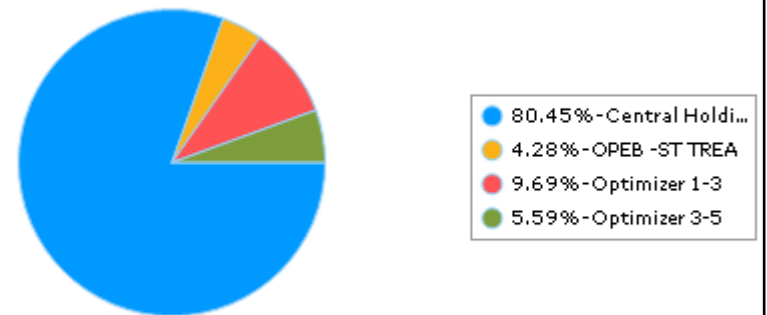
Portfolio Name Allocation

Portfolio Name	Market Value 12/31/2014	% of Portfolio 12/31/2014	Market Value 1/31/2015	% of Portfolio 1/31/2015
Central Holdings	258,159,868.14	79.42	276,257,830.65	80.45
OPEB -ST TREA	14,794,164.85	4.55	14,694,950.88	4.28
Optimizer 1-3	33,168,023.17	10.20	33,259,142.73	9.69
Optimizer 3-5	18,919,489.06	5.82	19,188,263.96	5.59
Total / Average	325,041,545.22	100.00	343,400,188.22	100.00

Portfolio Holdings as of 12/31/2014



Portfolio Holdings as of 1/31/2015





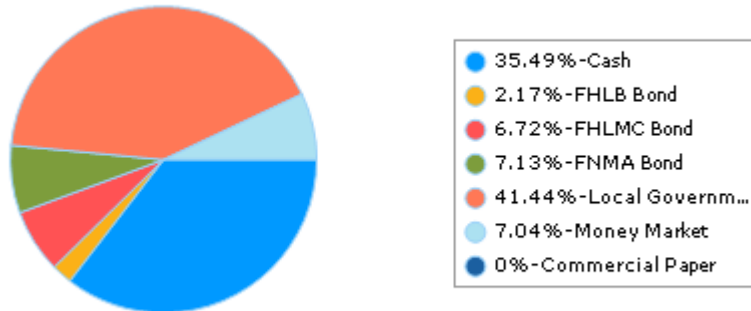
Union County **Distribution by Security Type - Market Value** **All Portfolios**

Begin Date: 12/31/2014, End Date: 1/31/2015

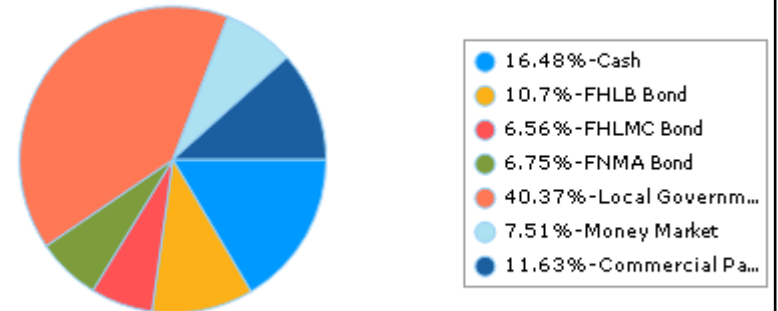
Security Type Allocation

Security Type	Market Value 12/31/2014	% of Portfolio 12/31/2014	Market Value 1/31/2015	% of Portfolio 1/31/2015
Cash	115,362,984.78	35.49	56,605,769.13	16.48
FHLB Bond	7,055,155.61	2.17	36,738,651.62	10.70
FHLMC Bond	21,858,798.28	6.72	22,523,934.48	6.56
FNMA Bond	23,173,558.34	7.13	23,184,520.59	6.75
Local Government Investment Pool	134,700,949.33	41.44	138,617,657.36	40.37
Money Market	22,890,098.88	7.04	25,790,975.04	7.51
Commercial Paper	0.00	0.00	39,938,680.00	11.63
Total / Average	325,041,545.22	100.00	343,400,188.22	100.00

Portfolio Holdings as of 12/31/2014



Portfolio Holdings as of 1/31/2015



Procurement Report

The Procurement Project Advertisement Report provides a snapshot of projected projects that are scheduled for bid within 30 to 60 or more days. This information can be used as a strategic business tool for the business community. If you have questions, please contact the procurement representative assigned to the solicitation.

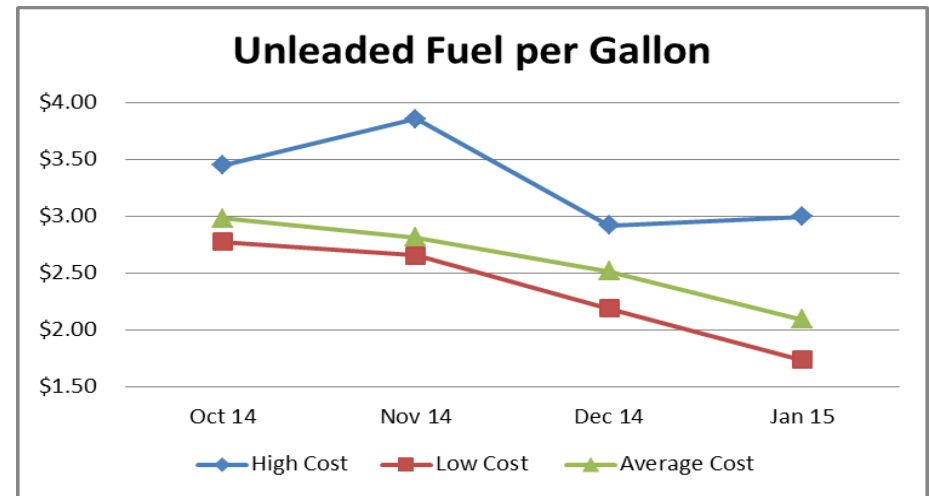
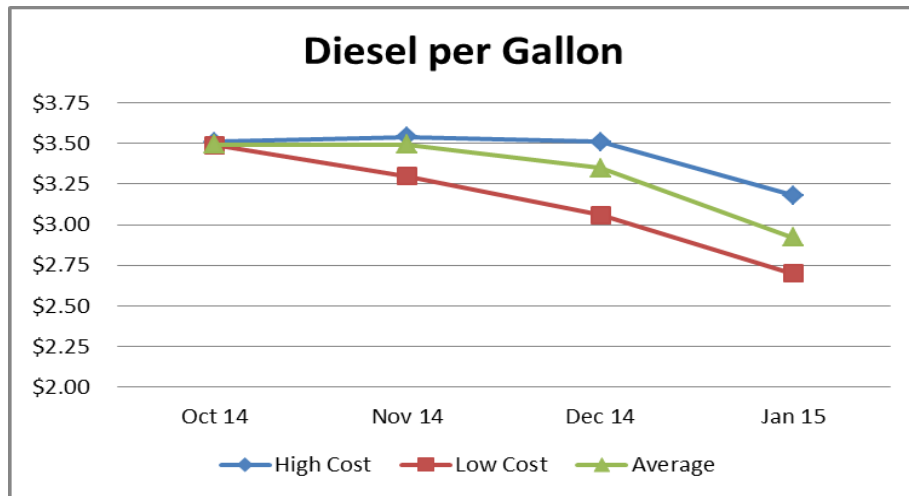
<u>Union County, North Carolina</u> <u>Procurement Project Advertisement Report</u> Date: February 9, 2015				
Project Description	Solicitation Method	Procurement Contact Person	Advertisement Date (estimated)	Due Date (Estimated)
Facilities Maintenance Services	RFP	Cheryl Wright E-mail: Cheryl.wright@co.union.nc.us Phone: (704)283-3563	February 2015	March 2015
Concrete Services	IFB	Cheryl Wright E-mail: Cheryl.wright@co.union.nc.us Phone: (704)283-3563	February 2015	March 2015
Rays Fork Interceptor Improvements – FY14	IFB	Cheryl Wright E-mail: Cheryl.wright@co.union.nc.us Phone: (704)283-3563	February 3, 2015	March 5, 2015
Galvanized Waterline Replacement – FY15	IFB	Cheryl Wright E-mail: Cheryl.wright@co.union.nc.us Phone: (704)283-3563	January 26, 2015	February 12, 2015
Short Water Line Extensions – FY15	IFB	Cheryl Wright E-mail: Cheryl.wright@co.union.nc.us Phone: (704)283-3563	January 26, 2015	February 12, 2015
Permitting Software	RFP	David Shaul E-mail: David.shaul@co.union.nc.us Phone: (704) 283-3601	February 2015	March 2015
Food Services	IFB	David Shaul E-mail: David.shaul@co.union.nc.us Phone: (704) 283-3601	January 30, 2015	March 19, 2015
Apparel	IFB	Trina Horne E-mail: thorne@co.union.nc.us Phone: (704) 292-2562	March 2015	April 2015



Note: 1) The solicitation advertisement and due dates listed above are subject to change. Please check the Procurement web-page or contact a Procurement representative for updates.
 2) IFB = Invitation for Bid, RFP = Request for Proposal, RFQ = Request for Qualifications, RFI = Request for Information.

Fuel Trends

The Fuel Trends Report provides an overview of fuel costs for Union County for both Unleaded Fuel and Diesel. The graphs represent the monthly highest, lowest, and average cost paid for a gallon of fuel for all County-wide fuel purchases by type.



General Fund Report Highlights

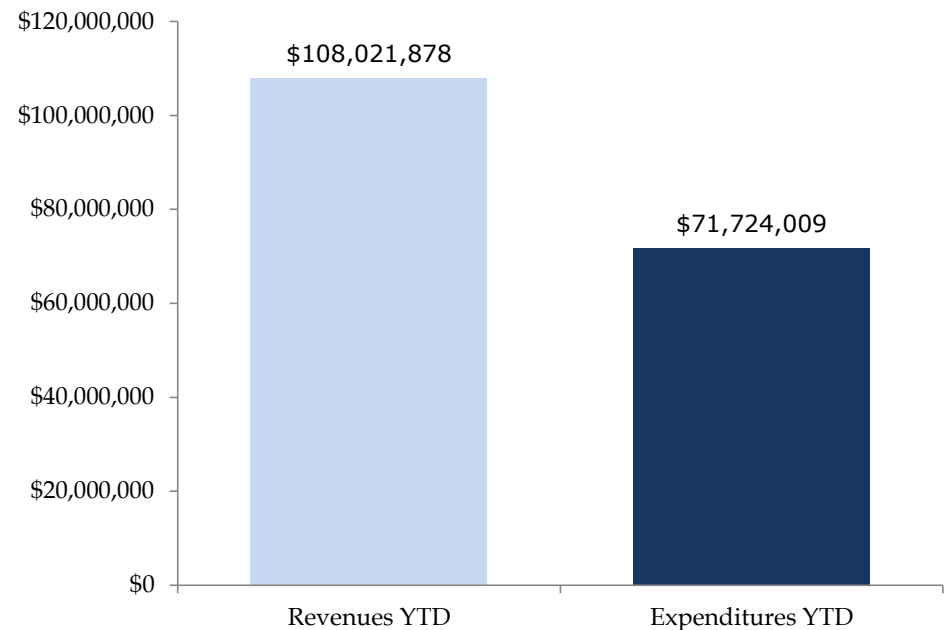
General Fund cash flows perform similarly to the combined funds chart seen on page 4. This is a result of the impact of ad valorem tax collections making up the largest part of the County-wide and General Fund budgeted revenues.

The General Fund is approximately \$75.92 million behind the same point last year in terms of revenue collections through January 31st. This is primarily due to ad valorem taxes being bifurcated between the General Fund and the Schools Budgetary Fund for the first time in FY 2015.

Also, the General Fund is approximately \$45.66 million behind the same point last year in terms of expenditures through January 31st. Again, this is primarily due to the separation of the Schools Budgetary Fund spending from the General Fund for the first time in FY 2015. This separation of spending caused a decline of \$46.25 million year over year in contracts, grants and subsidies, primarily due to payments to the school system in FY 2014. These payments to the school system are now a part of the Schools Budgetary Fund in FY 2015. There is also a decline in interfund transfers of \$2.42 million year over year at this point in time; primarily due to pay-go capital contributions to the school system in the General Fund in FY 2014 that are now a part of the Schools Budgetary Fund in FY 2015.

General Fund Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/ (Under)
July	\$ 1,161,040	7,470,542	(6,309,502)
August	6,752,454	8,244,406	(1,491,952)
September	8,233,083	12,663,895	(4,430,812)
October	14,845,671	10,671,938	4,173,733
November	30,361,961	8,776,674	21,585,287
December	24,386,219	13,605,542	10,780,677
January	22,281,450	10,291,012	11,990,438
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
Total YTD	\$ 108,021,878	71,724,009	36,297,869



Neutral

Revenues collected and expenditures year to date are both behind the average due to the bifurcation of the General Fund and the Schools Budgetary. The net impact of this reduction in revenues and expenditures is neutral, compared to prior years.

General Fund Fund Balance - Changes Year To Date

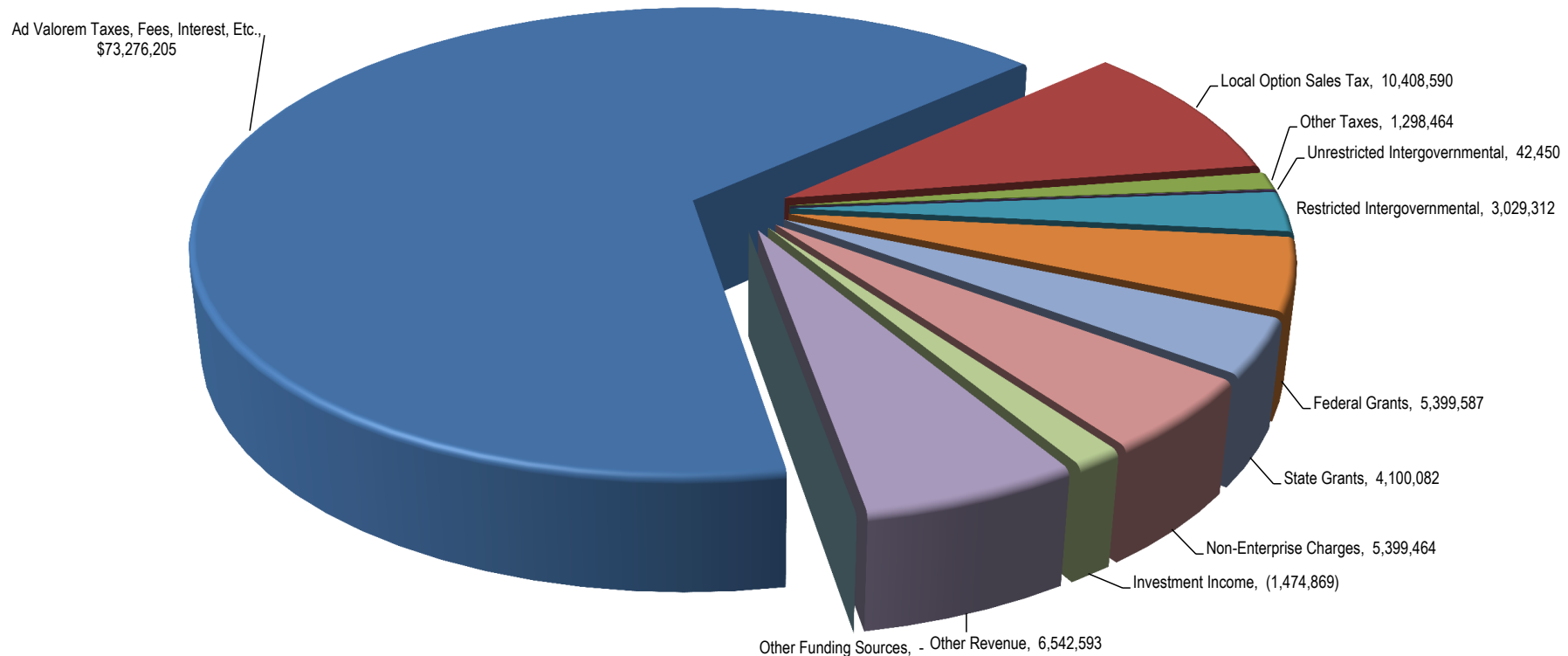
General Fund Fund Balance FYE 6/30/2014	\$ 80,147,839
Less: Non-Spendable Fund Balance	(204,937)
Less: Restricted Fund Balance	(14,979,838)
Less: Committed Fund Balance	(31,916,595)
Less: Assigned Fund Balance	(31,743,278)
Total Unassigned Available for Appropriation	<u>\$ 1,303,191</u>

This is an overview of the General Fund's Fund Balance beginning at the end of the previous fiscal year (6/30/2014), and delineates the uses of fund balance during the current fiscal year. From the fund balance at the end of the last fiscal year, we remove project balances, restricted fund balances, and non-spendable fund balance.

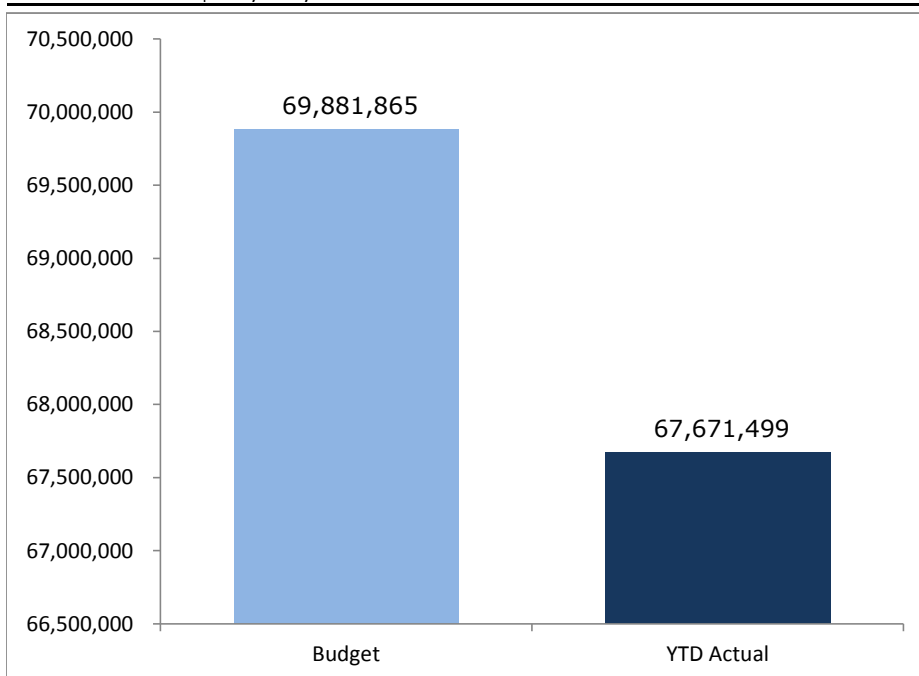
Additionally we have shown the amounts assigned for the FY 2015 Schools Budgetary Fund and the General Fund budgets (original and revised appropriations); including pay-go funding for the Human Services facility and other items.

General Fund Revenue

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Neutral
Ad Valorem Taxes, Fees, Interest, Etc.	\$ 73,276,205	76,391,825	95.92%	92.40%	3.52%	During the past three years, the General Fund has realized 68.96 percent of its actual revenues by January 31st. In FY 2015, the General Fund has realized 63.88 percent of its budget estimates. This is led by early collection of ad valorem taxes that are currently over 5.1 percent ahead of the County's 3 year average. In addition, non-enterprise charges for service are higher than their historic 3 year average at this point. Investment income is negative due to prior year end accrual reversals in the current year; the amount will normalize as the year progresses. Realized budget revenues are skewed as a result of budgeted use of fund balance; without this line the variance would be -.55%.
Local Option Sales Tax	10,408,590	30,093,981	34.59%	32.33%	2.25%	
Other Taxes	1,298,464	2,383,000	54.49%	56.33%	-1.84%	
Unrestricted Intergovernmental	42,450	82,500	51.45%	45.12%	6.34%	
Restricted Intergovernmental	3,029,312	10,931,560	27.71%	21.15%	6.56%	
Federal Grants	5,399,587	12,500,360	43.20%	37.02%	6.17%	
State Grants	4,100,082	8,572,620	47.83%	100.69%	-52.86%	
Non-Enterprise Charges	5,399,464	9,537,161	56.62%	48.12%	8.49%	
Investment Income	(1,474,869)	500,000	-294.97%	-706.42%	411.45%	
Other Revenue	6,542,593	6,901,931	94.79%	66.67%	28.12%	
Other Funding Sources	-	11,209,474	0.00%	0.00%	0.00%	
Total YTD	\$ 108,021,878	169,104,412	63.88%	68.96%	-5.08%	



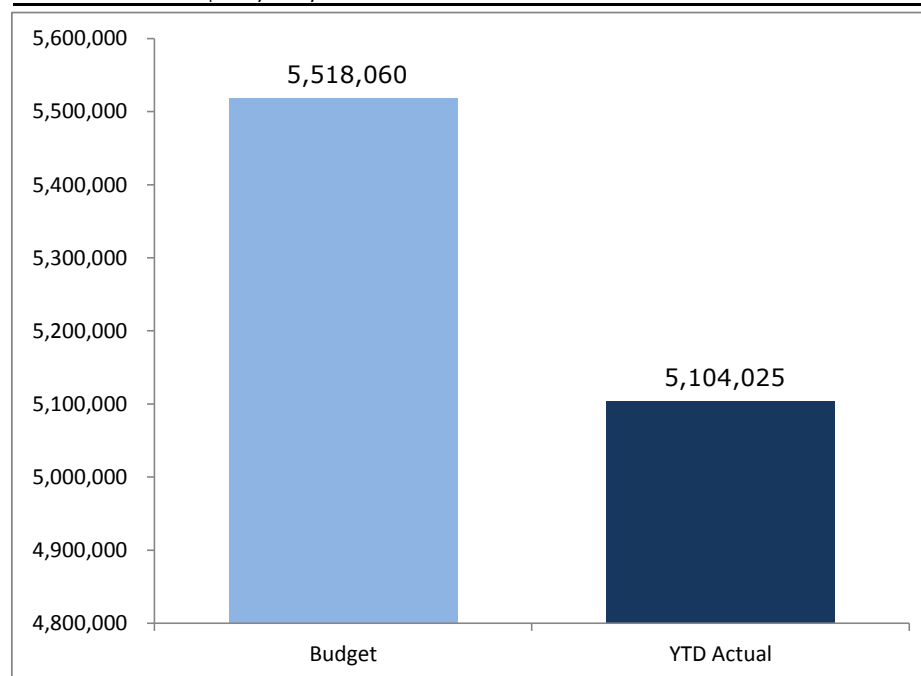
Current & Prior Ad Valorem Taxes		Revised Budget		\$ 69,881,865
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 672,898	0.96%	0.42%	0.54%
August	3,796,484	5.43%	4.28%	1.16%
September	3,078,606	4.41%	4.50%	-0.09%
October	9,368,508	13.41%	11.92%	1.48%
November	23,470,700	33.59%	35.25%	-1.67%
December	17,073,747	24.43%	22.84%	1.60%
January	10,210,556	14.61%	16.53%	-1.92%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 67,671,499	96.84%	95.74%	1.10%



Neutral

The trend is neutral as a result of the first seven months of collections coming in just ahead of the 3 year average actual collection rate. The collection rate is currently 1.10% ahead of the expected collection rate.

Current & Prior Ad Val. Taxes - Auto		Revised Budget		\$ 5,518,060
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 50,563	0.92%	9.01%	-8.10%
August	1,109,898	20.11%	8.10%	12.01%
September	1,100,101	19.94%	7.08%	12.86%
October	976,053	17.69%	9.10%	8.59%
November	798,026	14.46%	9.37%	5.09%
December	522,454	9.47%	10.05%	-0.58%
January	546,930	9.91%	8.02%	1.89%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 5,104,025	92.50%	60.73%	31.76%



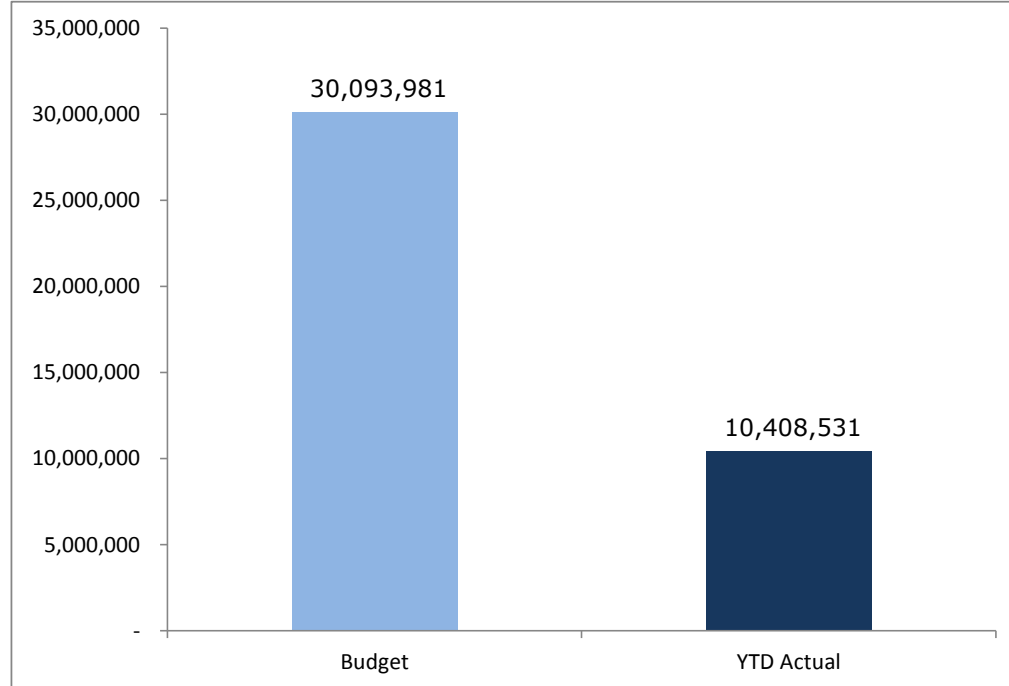
Positive

The trend is positive as a result of the first seven months of collections coming in stronger than the 3 year average actual collection rate. The collection rate is currently 31.76% ahead of the expected collection rate due to the delay in Tax Rate changes by the NCVTS. As the year progresses this will normalize.

Combined Local Option Sales Tax

Revised Budget \$ 30,093,981

	FY 2014 Actual YTD	FY 2014 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2014 Variance To Average
July	\$ -	0.00%	0.00%	0.00%
August	-	0.00%	0.00%	0.00%
September	-	0.00%	0.00%	0.00%
October	2,569,727	8.54%	8.18%	0.36%
November	2,613,548	8.68%	8.53%	0.16%
December	2,693,752	8.95%	8.07%	0.89%
January	2,531,504	8.41%	7.44%	0.97%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 10,408,531	34.59%	32.21%	2.37%



Neutral

Combined Local Option Sales Taxes pursuant to North Carolina General Statutes Articles 39, 40 and 42 is up 2.37% over prior years' average to date.

Fiscal year ending 2011 was the bottom of the bell curve for local option sales tax revenues, and given sales tax yielded over 12% of the General Fund revenue in FY 2014, we would expect this to continue increasing as the economy improves.

The Local Option Sales Tax is shown on a 3 month delay. For example: retail sales that occur in July, are reported to the State in August, State distribution calculations occur during September, and local option sales tax distributions are sent to counties and municipalities during October. By the State Treasurer's accounting requirements, the local option sales taxes from sales that occur in April, May and June, which are distributed to counties and municipalities in July, August and September, must be accrued to or accounted for during the month of June of each fiscal year.

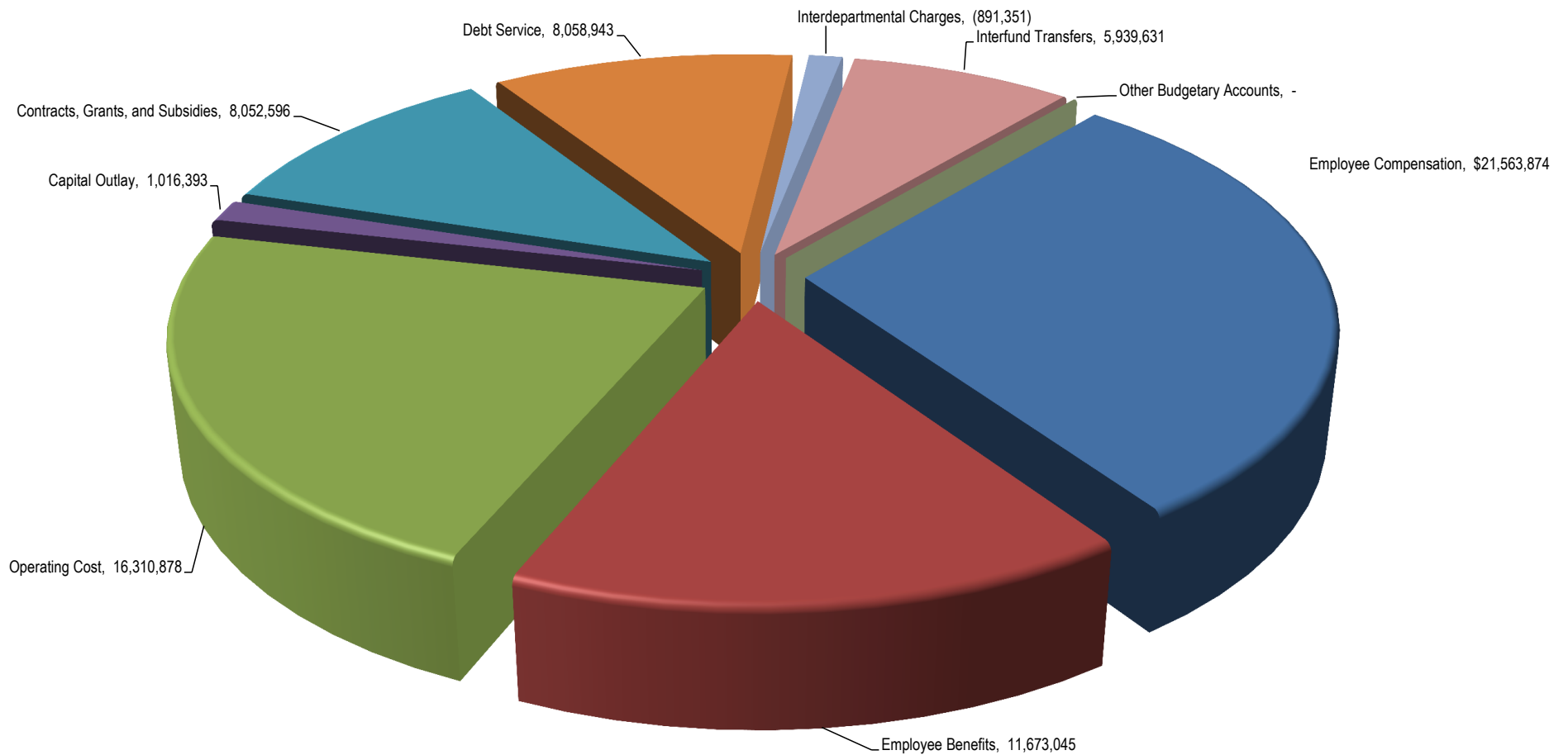
By State Statute, 30% of Article 40 and 60% of Article 42 must be spent on school capital outlay or debt service for school capital outlay. These percentages of the local option sales taxes are currently all used by the County to pay a portion of the school facilities debt service.

General Fund Expenditures

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
Employee Compensation	\$ 21,563,874	39,065,408	55.20%	56.27%	-1.07%
Employee Benefits	11,673,045	22,434,254	52.03%	47.70%	4.33%
Operating Cost	16,310,878	33,489,501	48.70%	51.20%	-2.49%
Capital Outlay	1,016,393	1,624,544	62.56%	41.77%	20.80%
Contracts, Grants, and Subsidies	8,052,596	12,701,643	63.40%	58.68%	4.72%
Debt Service	8,058,943	48,400,730	16.65%	14.35%	2.30%
Interdepartmental Charges	(891,351)	(1,602,626)	55.62%	36.77%	18.85%
Interfund Transfers	5,939,631	11,882,600	49.99%	15.53%	34.46%
Other Budgetary Accounts	-	1,108,358	0.00%	0.00%	0.00%
Total YTD	\$ 71,724,009	169,104,412	42.41%	47.00%	-4.59%

Trend - Positive

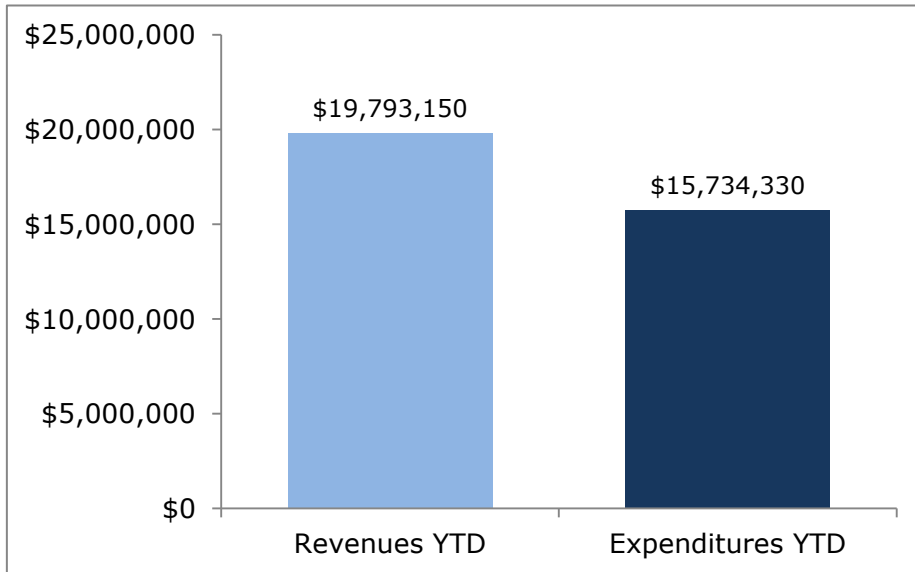
During the past three years, the General Fund has realized 42.41 percent of its actual expenditures by January 31st. In FY 2015, the General Fund realized 47.00 percent of its budget estimates. This is a result of lower than normal operating costs year to date.



Water and Sewer Fund Highlights

Water and Sewer Fund Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/(Under)
July	\$ 872,589	1,251,391	(378,802)
August	3,435,128	1,723,298	1,711,830
September	3,262,795	2,047,124	1,215,671
October	3,376,739	2,251,401	1,125,338
November	2,772,418	2,064,705	707,713
December	3,472,504	4,369,862	(897,358)
January	2,600,977	2,026,549	574,428
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
Total YTD	\$ 19,793,150	15,734,330	4,058,820



Positive

Revenues are up over 8.9% above the same point in FY 2014, while expenditures have increased by roughly 5.3%. Net Revenues are over 25% higher than the same period last year.

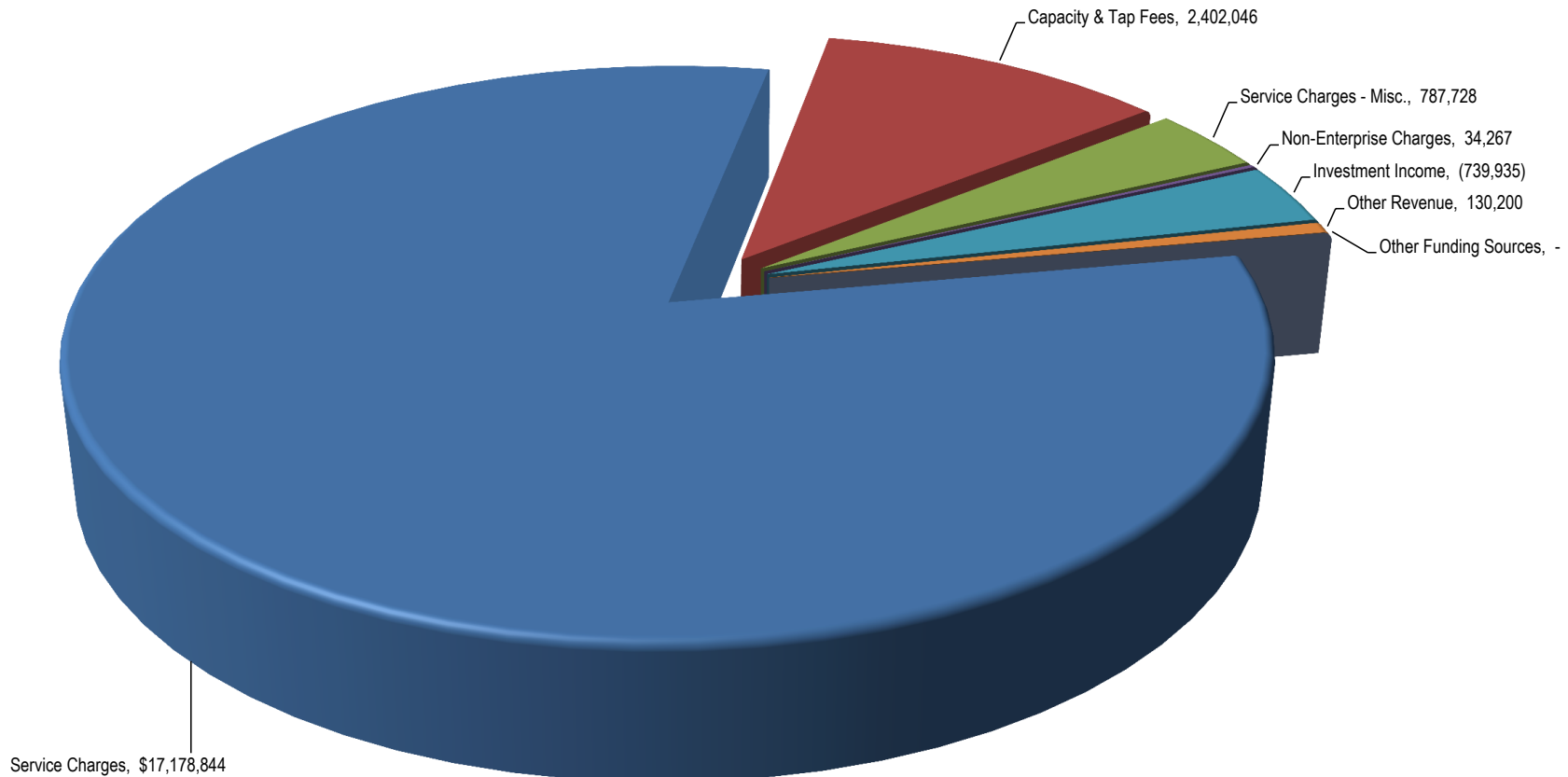
In comparison to FY 2014, the current fiscal year is off to a better start. Through the first 7 months last year the Water and Sewer Fund had a \$3.22 million positive cash flow, compared to the current year with a \$4.05 million positive cash flow.

Depending on the weather in the coming months the fund's trend faces uncertainty. The dry summer has helped the Water and Sewer fund service fee revenues exceed historical actual realized collections. Positive cash flow during the beginning of the year is necessary to support debt service principal payments at the end of the year, in the months of April and June.

Potential positives are that the fund implemented the first of a three phase of rate increases approved and adopted in June 2014 and took effect in July.

Water and Sewer Revenue

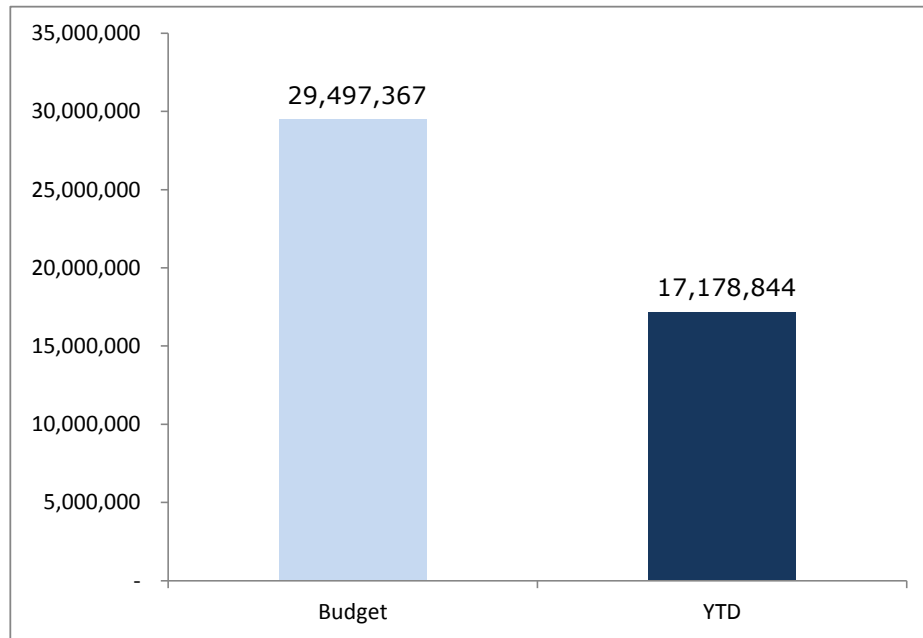
	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Positive
Service Charges	\$ 17,178,844	29,497,367	58.24%	53.14%	5.10%	The County Water and Sewer Revenue is 7.04% above the 3-year average actual realized revenues collected. This is a combination of above average revenue generation in all line items, with the exception of Investment Income. Investment income is negative due to prior year end accrual reversals in the current year; the amount will normalize as the year progresses.
Capacity & Tap Fees	2,402,046	3,246,230	73.99%	44.76%	29.24%	
Service Charges - Misc.	787,728	762,840	103.26%	59.51%	43.75%	
Non-Enterprise Charges	34,267	5,000	685.34%	48.45%	636.89%	
Investment Income	(739,935)	325,000	-227.67%	241.91%	-469.58%	
Other Revenue	130,200	31,100	418.65%	51.94%	366.71%	
Other Funding Sources	-	1,034,872	0.00%	0.00%	0.00%	
Total YTD	\$ 19,793,150	34,902,409	55.08%	48.04%	7.04%	



Service Charges

Revised Budget \$ 29,497,367

	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 946,556	3.21%	0.95%	2.26%
August	2,569,185	8.71%	10.14%	-1.43%
September	2,942,798	9.98%	8.97%	1.00%
October	3,030,873	10.28%	9.26%	1.01%
November	2,519,798	8.54%	9.09%	-0.55%
December	2,944,148	9.98%	8.12%	1.86%
January	2,225,486	7.54%	6.60%	0.95%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 17,178,844	58.24%	53.14%	5.10%



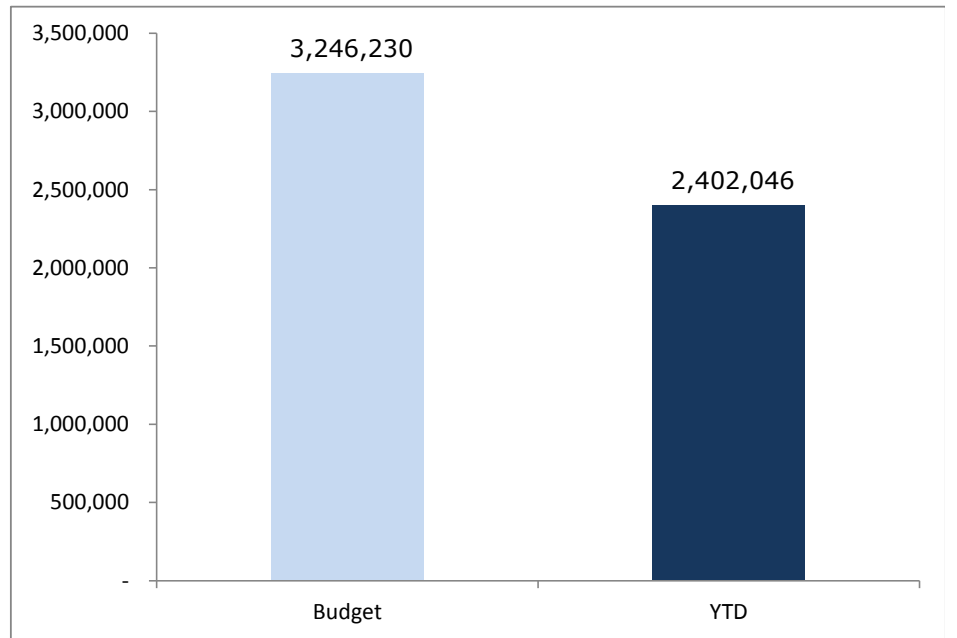
Positive

Service charges are 5.1% over the 3 year variance, however this is after a 6.5% rate increase that was effective in July.

Capacity & Tap Fees

Revised Budget \$ 3,246,230

	FY 2015 Monthly Over/ (Under)	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 539,280	16.61%	4.20%	12.41%
August	754,175	23.23%	4.16%	19.07%
September	174,205	5.37%	8.14%	-2.77%
October	172,521	5.31%	8.98%	-3.67%
November	137,935	4.25%	5.87%	-1.62%
December	364,545	11.23%	7.06%	4.17%
January	259,385	7.99%	6.34%	1.65%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 2,402,046	73.99%	44.76%	29.24%

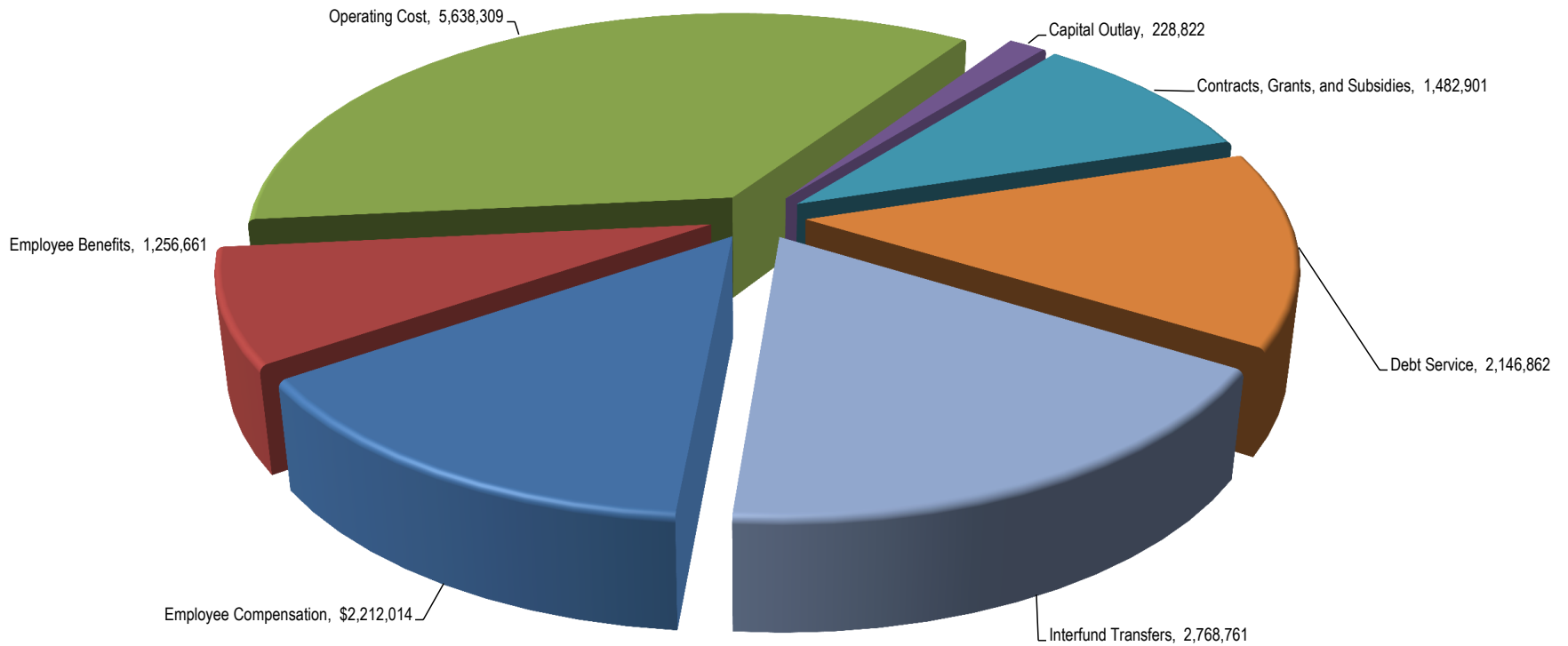


Positive

Capacity and Tap fees took off to a great start in July and August, however have slowed below their historical averages between August and November before rebounding in December and January.

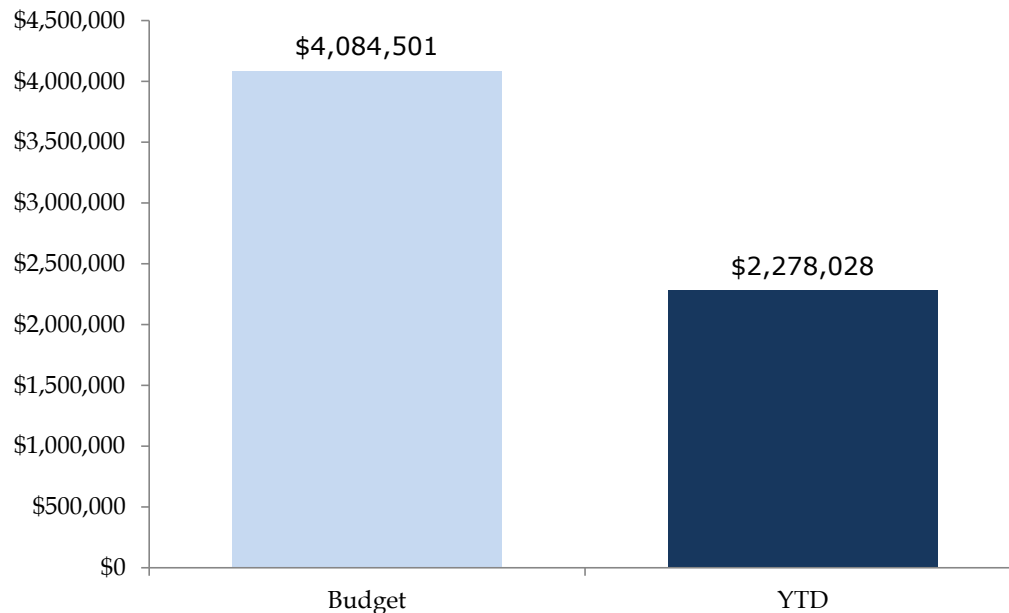
Water and Sewer Expenditures

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Negative
Employee Compensation	\$ 2,212,014	4,262,599	51.89%	56.32%	-4.43%	The Water and Sewer expenditure trend is negative as a result of expenditures exceeding their 3 year averages through the same period by more than 6.56%. Employee benefits, interfund transfers, and contracts, grants, and subsidies are all above their 3 year variance. We will continue to monitor these expenses in the coming months.
Employee Benefits	1,256,661	2,414,677	52.04%	47.61%	4.43%	
Operating Cost	5,638,309	13,824,732	40.78%	43.52%	-2.74%	
Capital Outlay	228,822	767,357	29.82%	43.81%	-13.99%	
Contracts, Grants, and Subsidies	1,482,901	2,614,402	56.72%	19.69%	37.03%	
Debt Service	2,146,862	6,155,226	34.88%	48.10%	-13.23%	
Interfund Transfers	2,768,761	4,863,416	56.93%	19.44%	37.49%	
Total YTD	\$ 15,734,330	34,902,409	45.08%	38.52%	6.56%	



Solid Waste Fund Operating Revenue

Tipping & Bag Fees		Revised Budget			\$ 4,084,501
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	
July	\$ 377,426	9.24%	8.51%	0.73%	
August	340,580	8.34%	8.88%	-0.54%	
September	332,953	8.15%	7.57%	0.59%	
October	282,654	6.92%	8.39%	-1.47%	
November	290,236	7.11%	8.09%	-0.99%	
December	348,406	8.53%	8.45%	0.08%	
January	305,773	7.49%	8.08%	-0.59%	
February	-	0.00%	0.00%	0.00%	
March	-	0.00%	0.00%	0.00%	
April	-	0.00%	0.00%	0.00%	
May	-	0.00%	0.00%	0.00%	
June	-	0.00%	0.00%	0.00%	
Total YTD	\$ 2,278,028	55.77%	57.97%	-2.19%	



Neutral

This trend is neutral due to fees being generated that are currently 2.19% below historical levels.

The Solid Waste Fund Revenues are performing below their 3 year average through January. This could be a result of the increases for bag rates, scrap tire fee disposal and a slow down in overall residential construction over the past year. Additionally, hauler revenue is down as a result of a new payment policy requiring secured payment from a financial institution.

YTD the County is approximately \$427K behind of the same point last year in terms of revenues collected.



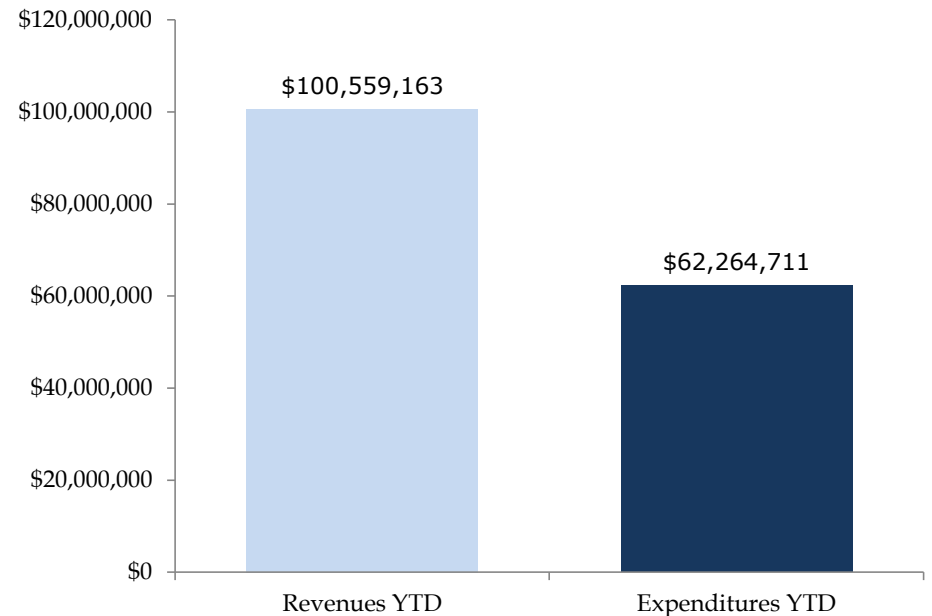
Schools Budgetary Fund Report Highlights

The School Budgetary Fund is a new fund and will typically be negative over the first 4 months of the fiscal year, as a result of revenues derived from ad valorem property taxes that are collected in earnest starting in October.

We expect this fund to close the fiscal deficit by November, however, in the mean time, have used funds on hand in order to pay for the expenditures to the Local Education Agency, which are broken into 12 monthly installments. Furthermore, it is expected that the fund will run a monthly deficit starting in February as a result of the slow down in ad valorem tax collection payments.

Schools Fund Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Revenue YTD	Monthly Over/ (Under)
July	\$ 173,548	8,927,454	(8,753,906)
August	5,321,770	8,847,294	(3,525,524)
September	4,945,266	8,888,494	(3,943,228)
October	13,882,510	8,895,329	4,987,181
November	35,060,042	8,900,731	26,159,311
December	25,563,506	8,898,116	16,665,390
January	15,612,521	8,907,293	6,705,228
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
Total YTD	\$ 100,559,163	62,264,711	38,294,452



Neutral

When expenditures exceed revenues, the County is forced to dip into funds on hand to provide the LEA their monthly allotment. We expect this fund to run a deficit the first 4-5 months of the fiscal year.

*All Funds**Gross Category Report*

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-178,535,430	-189,742,080	-11,206,650	5.91%	91.72%	92.80%
Local Option Sales Tax		-10,705,280	-30,947,443	-20,242,163	65.41%	32.18%	32.20%
Other Taxes		-1,788,060	-3,813,898	-2,025,838	53.12%	52.29%	51.41%
Unrestricted Intergovernmental Revenue		-42,450	-82,500	-40,050	48.55%	49.49%	42.92%
Restricted Intergovernmental Revenue		-3,029,312	-10,931,560	-7,902,248	72.29%	16.07%	22.00%
Federal Grants		-5,399,587	-12,500,360	-7,100,773	56.80%	38.42%	33.62%
State Grants		-4,100,082	-8,572,620	-4,472,538	52.17%	100.31%	109.34%
Non-Enterprise Charges For Services		-7,698,073	-12,048,013	-4,349,940	36.11%	57.30%	57.62%
Enterprise Charges for Services		-22,776,437	-37,649,413	-14,872,976	39.50%	50.43%	54.81%
Debt Proceeds - Restrtricted Revenue		0	0	0	0.00%	0.00%	1.18%
Investment Income		2,002,779	-2,360,000	-4,362,779	184.86%	-58.29%	-432.54%
Other Revenue		-6,678,988	-6,933,231	-254,243	3.67%	91.63%	94.51%
Internal Service Fund Charges		-13,758,167	-26,717,001	-12,958,834	48.50%	52.98%	42.48%
Interfund Transfers		-242,844	-339,282	-96,438	28.42%	87.25%	0.00%
Other Funding Sources		0	-13,483,567	-13,483,567	100.00%	0.00%	0.00%
Total	REVENUE	-252,751,931	-356,120,968	-103,369,037	29.03%	70.27%	53.38%
EXPENDITURES							
Employee Compensation		24,824,422	45,292,799	20,468,377	45.19%	57.04%	57.24%
Employee Benefits		14,159,804	27,202,412	13,042,608	47.95%	54.50%	49.89%
Operating Cost		32,705,036	70,851,958	38,146,922	53.84%	51.71%	47.28%
Capital Outlay		1,633,210	4,249,640	2,616,430	61.57%	57.35%	38.16%
Contracts, Grants, and Subsidies		66,952,960	110,626,784	43,673,824	39.48%	60.10%	60.79%
Debt Service		10,205,805	54,555,956	44,350,151	81.29%	19.44%	7.69%
Interdepartmental Charges		-891,351	-1,602,626	-711,275	44.38%	55.74%	27.60%
Interfund Transfers		20,101,814	36,277,598	16,175,784	44.59%	50.76%	0.00%
Other Budgetary Accounts		0	8,666,447	8,666,447	100.00%	0.00%	0.00%
Total	EXPENDITURES	169,691,700	356,120,968	186,429,268	52.35%	49.67%	34.58%
Total All Funds		-83,060,231	0				

GENERAL FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-73,276,205	-76,391,825	-3,115,620	4.08%	91.70%	92.78%
Local Option Sales Tax		-10,408,590	-30,093,981	-19,685,391	65.41%	32.18%	32.20%
Other Taxes		-1,298,464	-2,383,000	-1,084,536	45.51%	56.83%	56.24%
Unrestricted Intergovernmental Revenue		-42,450	-82,500	-40,050	48.55%	49.49%	42.92%
Restricted Intergovernmental Revenue		-3,029,312	-10,931,560	-7,902,248	72.29%	18.81%	22.00%
Federal Grants		-5,399,587	-12,500,360	-7,100,773	56.80%	38.42%	33.62%
State Grants		-4,100,082	-8,572,620	-4,472,538	52.17%	100.31%	109.34%
Non-Enterprise Charges For Services		-5,399,464	-9,537,161	-4,137,697	43.38%	48.69%	51.17%
Debt Proceeds - Restrtricted Revenue		0	0	0	0.00%	0.00%	1.18%
Investment Income		1,474,869	-500,000	-1,974,869	394.97%	-357.92%	-1633.30%
Other Revenue		-6,542,593	-6,901,931	-359,338	5.21%	93.75%	95.32%
Interfund Transfers		0	0	0	0.00%	100.00%	0.00%
Other Funding Sources		0	-11,209,474	-11,209,474	100.00%	0.00%	0.00%
Total	REVENUE	-108,021,878	-169,104,412	-61,082,534	36.12%	75.62%	53.44%
EXPENDITURES							
Employee Compensation		21,563,874	39,065,408	17,501,534	44.80%	56.89%	57.37%
Employee Benefits		11,673,045	22,434,254	10,761,209	47.97%	54.25%	49.58%
Operating Cost		16,310,878	33,489,501	17,178,623	51.30%	53.26%	51.23%
Capital Outlay		1,016,393	1,624,544	608,151	37.44%	69.01%	39.84%
Contracts, Grants, and Subsidies		8,052,596	12,701,643	4,649,047	36.60%	58.25%	59.10%
Debt Service		8,058,943	48,400,730	40,341,787	83.35%	17.33%	7.11%
Interdepartmental Charges		-891,351	-1,602,626	-711,275	44.38%	55.74%	27.60%
Interfund Transfers		5,939,631	11,882,600	5,942,969	50.01%	46.58%	0.00%
Other Budgetary Accounts		0	1,108,358	1,108,358	100.00%	0.00%	0.00%
Total	EXPENDITURES	71,724,009	169,104,412	97,380,403	57.59%	48.36%	33.38%
Total	GENERAL FUND	-36,297,869	0				

DEBT SERVICE RESERVE FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	0	0	0	0.00%	0.00%	0.00%
EXPENDITURES							
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	0	0	0	0.00%	0.00%	0.00%
Total	DEBT SERVICE RESERVE FUND	0	0				

SCHOOLS BUDGETARY FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-100,558,343	-108,376,464	-7,818,121	7.21%	0.00%	0.00%
Investment Income		-820	0	820	0.00%	0.00%	0.00%
Total	REVENUE	-100,559,163	-108,376,464	-7,817,301	7.21%	0.00%	0.00%
EXPENDITURES							
Contracts, Grants, and Subsidies		50,871,289	87,097,884	36,226,595	41.59%	0.00%	0.00%
Interfund Transfers		11,393,422	19,531,582	8,138,160	41.67%	0.00%	0.00%
Other Budgetary Accounts		0	1,746,998	1,746,998	100.00%	0.00%	0.00%
Total	EXPENDITURES	62,264,711	108,376,464	46,111,753	42.55%	0.00%	0.00%
Total	SCHOOLS BUDGETARY FUND	-38,294,452	0				

INFORMATION TECHNOLOGY FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Non-Enterprise Charges For Services		-151	-250	-99	39.60%	0.00%	0.00%
Other Revenue		-760	0	760	0.00%	0.00%	0.00%
Internal Service Fund Charges		-1,243,220	-2,134,209	-890,989	41.75%	0.00%	0.00%
Interfund Transfers		-69,351	-52,000	17,351	-33.37%	0.00%	0.00%
Total	REVENUE	-1,313,482	-2,186,459	-872,977	39.93%	0.00%	0.00%
EXPENDITURES							
Employee Compensation		328,522	604,283	275,761	45.63%	0.00%	0.00%
Employee Benefits		151,646	296,743	145,097	48.90%	0.00%	0.00%
Operating Cost		543,273	1,136,517	593,244	52.20%	0.00%	0.00%
Capital Outlay		66,256	148,916	82,660	55.51%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	1,089,697	2,186,459	1,096,762	50.16%	0.00%	0.00%
Total	INFORMATION TECHNOLOGY FUND	-223,785	0				

SOLID WASTE CAPITAL RESERVE**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	0	0	0	0.00%	0.00%	0.00%
EXPENDITURES							
Interfund Transfers		0	0	0	0.00%	99.36%	0.00%
Total	EXPENDITURES	0	0	0	0.00%	99.36%	0.00%
Total	SOLID WASTE CAPITAL RESERVE	0	0				

FACILITIES MANAGEMENT FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Non-Enterprise Charges For Services		-526	0	526	0.00%	0.00%	0.00%
Other Revenue		-378	-200	178	-89.00%	0.00%	0.00%
Internal Service Fund Charges		-2,478,305	-4,251,269	-1,772,964	41.70%	0.00%	0.00%
Interfund Transfers		-5,911	0	5,911	0.00%	0.00%	0.00%
Total	REVENUE	-2,485,120	-4,251,469	-1,766,349	41.55%	0.00%	0.00%
EXPENDITURES							
Employee Compensation		147,670	259,480	111,810	43.09%	0.00%	0.00%
Employee Benefits		81,685	183,423	101,738	55.47%	0.00%	0.00%
Operating Cost		1,954,247	3,683,566	1,729,319	46.95%	0.00%	0.00%
Capital Outlay		0	125,000	125,000	100.00%	0.00%	0.00%
Total	EXPENDITURES	2,183,602	4,251,469	2,067,867	48.64%	0.00%	0.00%
Total	FACILITIES MANAGEMENT FUND	-301,518	0				

FLEET MANAGEMENT FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Other Revenue		-291	0	291	0.00%	0.00%	0.00%
Internal Service Fund Charges		-467,103	-860,322	-393,219	45.71%	0.00%	0.00%
Total	REVENUE	-467,394	-860,322	-392,928	45.67%	0.00%	0.00%
EXPENDITURES							
Employee Compensation		101,177	180,520	79,343	43.95%	0.00%	0.00%
Employee Benefits		61,746	114,919	53,173	46.27%	0.00%	0.00%
Operating Cost		258,127	536,251	278,124	51.86%	0.00%	0.00%
Capital Outlay		0	25,000	25,000	100.00%	0.00%	0.00%
Other Budgetary Accounts		0	3,632	3,632	100.00%	0.00%	0.00%
Total	EXPENDITURES	421,050	860,322	439,272	51.06%	0.00%	0.00%
Total	FLEET MANAGEMENT FUND	-46,344	0				

AUTOMATION ENHANCEMENT FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Non-Enterprise Charges For Services		0	-115,000	-115,000	100.00%	60.77%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	0	-115,000	-115,000	100.00%	60.77%	0.00%
EXPENDITURES							
Operating Cost		16,692	115,000	98,308	85.49%	74.13%	0.00%
Total	EXPENDITURES	16,692	115,000	98,308	85.49%	74.13%	0.00%
Total	AUTOMATION ENHANCEMENT FUND	16,692	0				

SPRINGS FIRE DISTRICT**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-503,810	-525,633	-21,823	4.15%	90.47%	91.29%
Local Option Sales Tax		-25,851	-72,175	-46,324	64.18%	32.27%	31.38%
Investment Income		-35	0	35	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-529,696	-597,808	-68,112	11.39%	81.57%	83.32%
EXPENDITURES							
Contracts, Grants, and Subsidies		476,549	597,808	121,259	20.28%	83.15%	87.30%
Total	EXPENDITURES	476,549	597,808	121,259	20.28%	83.15%	87.30%
Total	SPRINGS FIRE DISTRICT	-53,147	0				

EMERGENCY TELEPHONE SYSTEM**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Other Taxes		-383,857	-1,081,898	-698,041	64.52%	50.00%	50.00%
Investment Income		0	0	0	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	-541,025	-541,025	100.00%	0.00%	0.00%
Total	REVENUE	-383,857	-1,622,923	-1,239,066	76.35%	49.44%	49.79%
EXPENDITURES							
Employee Compensation		27,997	50,932	22,935	45.03%	54.05%	59.36%
Employee Benefits		16,044	26,588	10,544	39.66%	51.79%	52.39%
Operating Cost		292,947	682,403	389,456	57.07%	62.52%	46.20%
Capital Outlay		0	863,000	863,000	100.00%	64.59%	100.00%
Debt Service		0	0	0	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	336,988	1,622,923	1,285,935	79.24%	61.86%	58.11%
Total	EMERGENCY TELEPHONE SYSTEM	-46,869	0				

WAXHAW FIRE DISTRICT**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-748,866	-787,788	-38,922	4.94%	92.77%	93.44%
Local Option Sales Tax		-50,163	-137,613	-87,450	63.55%	31.99%	31.86%
Investment Income		-11	0	11	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-799,040	-925,401	-126,361	13.65%	83.72%	84.79%
EXPENDITURES							
Contracts, Grants, and Subsidies		749,711	925,401	175,690	18.99%	87.98%	90.62%
Total	EXPENDITURES	749,711	925,401	175,690	18.99%	87.98%	90.62%
Total	WAXHAW FIRE DISTRICT	-49,329	0				

FEE SUPPORTED FIRE DISTRICTS**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Non-Enterprise Charges For Services		-2,248,052	-2,385,602	-137,550	5.77%	92.09%	90.58%
Total	REVENUE	-2,248,052	-2,385,602	-137,550	5.77%	92.09%	90.58%
EXPENDITURES							
Contracts, Grants, and Subsidies		1,920,162	2,385,602	465,440	19.51%	82.65%	79.36%
Total	EXPENDITURES	1,920,162	2,385,602	465,440	19.51%	82.65%	79.36%
Total	FEE SUPPORTED FIRE DISTRICTS	-327,890	0				

WESLEY CHAPEL FIRE DISTRICT**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-1,358,322	-1,363,290	-4,968	0.36%	94.12%	95.00%
Local Option Sales Tax		-77,603	-233,500	-155,897	66.77%	32.16%	32.79%
Investment Income		-17	0	17	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-1,435,942	-1,596,790	-160,848	10.07%	84.66%	85.23%
EXPENDITURES							
Contracts, Grants, and Subsidies		1,321,465	1,596,790	275,325	17.24%	84.85%	89.72%
Total	EXPENDITURES	1,321,465	1,596,790	275,325	17.24%	84.85%	89.72%
Total	WESLEY CHAPEL FIRE DISTRICT	-114,477	0				

HEMBY BRIDGE FIRE DISTRICT**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-1,173,622	-1,207,286	-33,664	2.79%	91.62%	92.79%
Local Option Sales Tax		-85,500	-222,868	-137,368	61.64%	32.89%	31.72%
Investment Income		-22	0	22	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-1,259,144	-1,430,154	-171,010	11.96%	82.96%	84.35%
EXPENDITURES							
Contracts, Grants, and Subsidies		1,177,880	1,430,154	252,274	17.64%	85.52%	87.05%
Total	EXPENDITURES	1,177,880	1,430,154	252,274	17.64%	85.52%	87.05%
Total	HEMBY BRIDGE FIRE DISTRICT	-81,264	0				

STALLINGS FIRE DISTRICT**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Ad Valorem Taxes		-916,262	-1,089,794	-173,532	15.92%	92.91%	93.74%
Local Option Sales Tax		-57,573	-187,306	-129,733	69.26%	31.30%	32.53%
Investment Income		-13	0	13	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-973,848	-1,277,100	-303,252	23.75%	83.27%	84.45%
EXPENDITURES							
Contracts, Grants, and Subsidies		900,407	1,277,100	376,693	29.50%	78.30%	80.11%
Total	EXPENDITURES	900,407	1,277,100	376,693	29.50%	78.30%	80.11%
Total	STALLINGS FIRE DISTRICT	-73,441	0				

WATER AND SEWER OPERATING FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Restricted Intergovernmental Revenue		0	0	0	0.00%	0.00%	0.00%
Non-Enterprise Charges For Services		-34,267	-5,000	29,267	-585.34%	57.44%	39.47%
Enterprise Charges for Services		-20,368,618	-33,506,437	-13,137,819	39.21%	49.16%	54.71%
Debt Proceeds - Restrtricted Revenue		0	0	0	0.00%	0.00%	0.00%
Investment Income		739,935	-325,000	-1,064,935	327.67%	-405.68%	797.77%
Other Revenue		-130,200	-31,100	99,100	-318.65%	44.61%	50.67%
Other Funding Sources		0	-1,034,872	-1,034,872	100.00%	0.00%	0.00%
Total	REVENUE	-19,793,150	-34,902,409	-15,109,259	43.29%	45.12%	51.28%
EXPENDITURES							
Employee Compensation		2,212,014	4,262,599	2,050,585	48.11%	58.01%	56.03%
Employee Benefits		1,256,661	2,414,677	1,158,016	47.96%	54.83%	48.24%
Operating Cost		5,638,309	13,824,732	8,186,423	59.22%	48.12%	37.07%
Capital Outlay		228,822	767,357	538,535	70.18%	60.42%	27.21%
Contracts, Grants, and Subsidies		1,482,901	2,614,402	1,131,501	43.28%	25.39%	33.67%
Debt Service		2,146,862	6,155,226	4,008,364	65.12%	35.75%	20.66%
Interfund Transfers		2,768,761	4,863,416	2,094,655	43.07%	58.33%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	15,734,330	34,902,409	19,168,079	54.92%	48.98%	27.93%
Total	WATER AND SEWER OPERATING FUND	-4,058,820	0				

SOLID WASTE OPERATING FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Other Taxes		-105,739	-349,000	-243,261	69.70%	30.10%	27.34%
Enterprise Charges for Services		-2,407,819	-4,142,976	-1,735,157	41.88%	60.83%	55.45%
Investment Income		85,098	-35,000	-120,098	343.14%	-288.50%	1434.37%
Other Revenue		-4,766	0	4,766	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	99.36%	0.00%
Other Funding Sources		0	-645,351	-645,351	100.00%	0.00%	0.00%
Total	REVENUE	-2,433,226	-5,172,327	-2,739,101	52.96%	61.97%	50.86%
EXPENDITURES							
Employee Compensation		378,316	744,592	366,276	49.19%	59.84%	58.51%
Employee Benefits		225,743	455,200	229,457	50.41%	55.88%	52.71%
Operating Cost		1,263,580	3,276,712	2,013,132	61.44%	52.20%	47.61%
Capital Outlay		321,739	695,823	374,084	53.76%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	2,189,378	5,172,327	2,982,949	57.67%	48.54%	46.46%
Total	SOLID WASTE OPERATING FUND	-243,848	0				

STORMWATER FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Non-Enterprise Charges For Services		-15,613	-5,000	10,613	-212.26%	26.61%	0.00%
Interfund Transfers		-167,582	-287,282	-119,700	41.67%	58.33%	0.00%
Other Funding Sources		0	-16,162	-16,162	100.00%	0.00%	0.00%
Total	REVENUE	-183,195	-308,444	-125,249	40.61%	56.81%	0.00%
EXPENDITURES							
Employee Compensation		64,852	124,985	60,133	48.11%	57.53%	52.38%
Employee Benefits		23,093	49,398	26,305	53.25%	55.12%	45.28%
Operating Cost		3,624	134,061	130,437	97.30%	50.15%	42.46%
Capital Outlay		0	0	0	0.00%	100.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	91,569	308,444	216,875	70.31%	57.56%	49.88%
Total	STORMWATER FUND	-91,626	0				

WORKERS' COMPENSATION FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Investment Income		8,249	0	-8,249	0.00%	-59.94%	358.86%
Other Revenue		0	0	0	0.00%	58.15%	8.91%
Internal Service Fund Charges		-319,432	-587,782	-268,350	45.65%	57.07%	53.52%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-311,183	-587,782	-276,599	47.06%	55.49%	51.37%
EXPENDITURES							
Operating Cost		219,151	587,782	368,631	62.72%	68.88%	68.02%
Total	EXPENDITURES	219,151	587,782	368,631	62.72%	68.88%	68.02%
Total	WORKERS' COMPENSATION FUND	-92,032	0				

PENSION TRUST-RHCB PLAN (OPEB)**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Investment Income		-337,187	-1,500,000	-1,162,813	77.52%	44.80%	76.06%
Internal Service Fund Charges		-1,197,562	-2,852,921	-1,655,359	58.02%	58.33%	0.00%
Total	REVENUE	-1,534,749	-4,352,921	-2,818,172	64.74%	50.96%	17.17%
EXPENDITURES							
Other Budgetary Accounts		0	4,352,921	4,352,921	100.00%	0.00%	0.00%
Total	EXPENDITURES	0	4,352,921	4,352,921	100.00%	0.00%	0.00%
Total	PENSION TRUST-RHCB PLAN (OPEB)	-1,534,749	0				

PENSION TRUST-SEP.ALLOW.(OPEB)**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Investment Income		4,693	0	-4,693	0.00%	-730.52%	495.43%
Internal Service Fund Charges		-992,513	-1,810,468	-817,955	45.18%	56.80%	57.10%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-987,820	-1,810,468	-822,648	45.44%	56.35%	56.37%
EXPENDITURES							
Employee Benefits		670,141	1,227,210	557,069	45.39%	57.81%	57.78%
Other Budgetary Accounts		0	583,258	583,258	100.00%	0.00%	0.00%
Total	EXPENDITURES	670,141	1,810,468	1,140,327	62.99%	57.81%	57.78%
Total	PENSION TRUST-SEP.ALLOW.(OPEB)	-317,679	0				

HEALTH BENEFITS FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Investment Income		20,434	0	-20,434	0.00%	-107.25%	-222.88%
Other Revenue		0	0	0	0.00%	0.00%	80.79%
Internal Service Fund Charges		-6,361,228	-12,890,880	-6,529,652	50.65%	51.71%	52.21%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-6,340,794	-12,890,880	-6,550,086	50.81%	51.56%	52.30%
EXPENDITURES							
Operating Cost		5,258,076	12,019,600	6,761,524	56.25%	47.58%	47.74%
Other Budgetary Accounts		0	871,280	871,280	100.00%	0.00%	0.00%
Total	EXPENDITURES	5,258,076	12,890,880	7,632,804	59.21%	47.58%	47.74%
Total	HEALTH BENEFITS FUND	-1,082,718	0				

DENTAL BENEFITS FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Investment Income		2,114	0	-2,114	0.00%	-529.34%	628.67%
Internal Service Fund Charges		-294,758	-596,069	-301,311	50.55%	51.08%	54.22%
Total	REVENUE	-292,644	-596,069	-303,425	50.90%	50.65%	53.56%
EXPENDITURES							
Operating Cost		388,595	596,069	207,474	34.81%	51.18%	47.66%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	388,595	596,069	207,474	34.81%	51.18%	47.66%
Total	DENTAL BENEFITS FUND	95,951	0				

PROPERTY AND CASUALTY FUND**Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
REVENUE							
Investment Income		5,492	0	-5,492	0.00%	-84.21%	1936.10%
Other Revenue		0	0	0	0.00%	0.00%	0.00%
Internal Service Fund Charges		-404,046	-733,081	-329,035	44.88%	56.35%	2.65%
Other Funding Sources		0	-36,683	-36,683	100.00%	0.00%	0.00%
Total	REVENUE	-398,554	-769,764	-371,210	48.22%	55.53%	2.11%
EXPENDITURES							
Operating Cost		557,537	769,764	212,227	27.57%	92.05%	62.89%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	557,537	769,764	212,227	27.57%	92.05%	62.89%
Total	PROPERTY AND CASUALTY FUND	158,983	0				

GENERAL CAPITAL PROJECT FUND

Fund 40

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
PR067	4H PAVILLION/ ANCILLARY FACILITES	80,000	47,107	21,893	11,000
PR072	COMMUNITY SERVICES FACILITIES	125,000	36,349	36,300	52,351
PR071	COUNTY FACILITIES MAINTENANCE & REPAIRS	125,000	-	35,580	89,420
PR051	DSS BUS.AUTOMATN.PH2.	1,332,781	1,331,681	-	1,100
PR061	DSS BUSINESS AUTOMATION PH II	1,024,410	968,814	78,744	(23,148)
PR063	ELECTRONIC MED RECORDS (HEALTH)	175,000	-	89,699	85,301
PR056	ENERGY SAVINGS PROJECTS	122,675	21,257	4,200	97,218
PR027-PR280	GOV FAC RENOVATIONS	14,614,112	13,919,955	115,541	578,617
PR064	HISTORIC COURTHOUSE RENOVATION	75,000	-	-	75,000
PR028	HISTORIC PO RENOVATIONS PHASE 1	160,151	77,739	-	82,412
PR059	HUMAN SERVICES CAMPUS	42,150,000	752,184	3,038,722	38,359,094
PR048	I.T. INFRASTRUCTURE	1,588,238	647,158	16,616	924,464
PR050	INSPECT.MOBILE OFFICE	123,400	114,420	-	8,980
PR041	JHP BRIDGE	715,496	623,333	10,263	81,901
PR043	JHP PASSIVE AREA	803,946	276,068	-	527,878
PR020	LAW ENF-FIREARMS RANGE	6,555,665	1,658,061	245,034	4,652,570
PR019	LAW ENF-JAIL EXPANSION	1,922,745	1,812,629	110,114	1
PR070	LIBRARY - MONROE CHILLER REPLACEMENT	200,000	-	-	200,000
PR279	OTHER FACILITY RENOV	-	63,916	-	(63,916)
PR066	PARKS & REC COMP MASTER PLAN	100,000	69,017	25,061	5,923
PR062	PHONE SYSTEM UPGRADE	655,000	393,344	51,648	210,008
PR073	REGISTER OF DEEDS REDACTION SOFTWARE	177,000	-	177,000	-
PR069	SPCC - DEFERRED MAINTENANCE	1,225,000	153,876	-	1,071,124
PR068	SPCC - WELDING LAB	525,000	203,411	-	321,589
PR065	STORAGE GARAGE-SPEC RESP VEHICLES	250,000	-	-	250,000
TOTAL INCEPTION TO DATE		\$ 74,825,619	\$ 23,170,319	\$ 4,056,415	\$ 47,598,887

SCHOOLS CAPITAL PROJECT FUND

Fund 41

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
BUS	BUSES	\$ 84,444	\$ -	\$ -	\$ 84,444
S06	CAPITAL OUTLAY ALLOC - FY2011	1,303,552	1,303,552	-	-
S13	CAPITAL OUTLAY ALLOC - FY2013	4,000,000	4,000,000	-	-
S14A	CAPITAL OUTLAY FY 2014 PHS STADIUM	1,742,334	1,742,334	-	-
S14B	CAPITAL OUTLAY FY 2014 SAFETY/SECUR	1,026,875	857,105	-	169,770
S14C	CAPITAL OUTLAY FY 2014 FAC,IT,ADA	230,791	230,791	-	-
S14D	CAPITAL OUTLAY FY 2014 ADDITIONAL	5,357,859	4,712,763	-	645,096
S14E	BENTON HEIGHTS ROOF REPAIR	505,395	-	-	505,395
S14F	EAST UNION MIDDLE ROOF REPAIR	326,970	307,593	-	19,377
S14G	FOREST HILLS HIGH ROOF REPAIR	406,485	-	-	406,485
S14H	HEMBY BRIDGE ELEMENTARY ROOF REPAIR	307,350	284,990	-	22,360
S14I	INDIAN TRAIL ELEMENTARY ROOF REPAIR	355,065	56,862	-	298,203
S14J	MARSHVILLE ELEMENTARY ROOF REPAIR	425,685	12,400	-	413,285
S14K	MONROE HIGH ROOF REPAIR	300,050	292,778	-	7,272
S14L	MONROE MIDDLE ROOF REPAIR	157,410	141,460	-	15,950
S14M	NEW SALEM ELEMENTARY ROOF REPAIR	282,640	132,477	-	150,163
S14N	PARKWOOD HIGH ROOF REPAIR	34,950	-	-	34,950
S14O	PARKWOOD MIDDLE ROOF REPAIR	136,000	121,681	-	14,319
S14P	PIEDMONT HIGH ROOF REPAIR	563,940	522,597	-	41,343
S14Q	PIEDMONT MIDDLE ROOF REPAIR	1,477,380	-	-	1,477,380
S14R	SOUTH PROVIDENCE ROOF REPAIR	503,200	471,545	-	31,655
S14S	SUN VALLEY HIGH ROOF REPAIR	1,091,400	-	-	1,091,400
S14T	SUN VALLEY MIDDLE ROOF REPAIR	487,140	14,400	-	472,740
S14U	TECHNICAL SERVICES ROOF REPAIR	204,315	133,912	-	70,403
S14V	UNIONVILLE ELEMENTARY ROOF REPAIR	13,680	-	-	13,680
S14W	WALTER BICKET EDUCATION CENTER ROOF	651,950	468,847	-	183,103
S14X	WEDDINGTON MIDDLE/ELEMENTARY ROOF	39,300	4,000	-	35,300
S14Y	WESLEY CHAPEL ELEMENTARY ROOF REPAI	349,665	-	-	349,665
S14Z	WESTERN UNION ELEMENTARY ROOF	670,125	20,000	-	650,125
S14AA	WINGATE ELEMENTARY ROOF REPAIR	19,069,779	848,303	-	18,221,476
S15	CAPITAL OUTLAY FY 2015	288,500	-	-	288,500
TECH	TECHNOLOGY	377,359	-	-	377,359
TOTAL INCEPTION TO DATE		\$ 42,771,588	\$ 16,680,391	\$ -	\$ 26,091,197

WATER AND SEWER CAPITAL PROJECT FUND

Fund 64

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
MS006	WASTEWATER R&R PROGRAM	\$ 1,212,360	\$ -	\$ -	\$ 1,212,360
MS009	MANHOLE REHAB 12ML & GRASSY BRANCH	1,136,640	59,772	746,687	330,181
MW001	MISC WATER LINE REPLACEMENT	493,066	463,371	53,788	(24,093)
MW008	HWY84 24" WL RELOCATION	499,848	493,917	-	5,931
MW015	762 ZONE TRANSMISSION MAIN (BYPASS)	1,681,700	73,800	-	1,607,900
MW017	SHORT LINE EXTENSIONS WATER	567,473	567,473	-	-
MW018	SHORT LINE EXTENSIONS FY 14	692,527	637,408	-	55,119
MW019	GALVANIZED WATERLINE REPLACEMENT FY 14	655,465	264,859	390,279	327
MW020	WL REPLACEMENT AUSTIN CH RD/RKY RV	1,941,000	119,673	42,928	1,778,399
MW021	PILGRIMS PRIDE LINE & VAULT REPLACE	200,000	34,764	28,628	136,608
MW022	SHORT LINE EXTENSIONS TO COUNTY FACILITIES	300,000	-	-	300,000
MW023	SHORT LINE EXTENSION FY 15	531,000	29,757	31,668	469,575
MW024	GALVANIZED WATERLINE REPLACEMENT FY 15	531,000	80,509	28,736	421,755
PW005	PW (GOV) FAC RENOVATIONS	1,826,276	1,215,755	62,205	548,316
PW006	EXPAND OPERATIONS CENTER	9,089,100	987,037	7,511,505	590,558
PW007	MASTER PLAN UPDATE	318,000	1,950	197,450	118,600
SE002	EAST SIDE IMPROVEMENTS	8,657,957	8,299,447	214,819	143,691
SE003	RAYS FORK INTERCEPTOR	6,180,000	307,091	64,868	5,808,041
SP011	12 ML WWTP DESIGN & INTERIM IMPRV	5,638,055	1,549,371	424,346	3,664,338
SP015	TALLWOOD WWTP REPLACEMENT	2,454,960	2,381,745	-	73,215
SP017	CC HEADWORKS IMPROVEMENTS	8,906,000	329,075	393,283	8,183,642
SP018	HUNLEY CREKK WWTP DECOMMISSION	127,000	-	19,000	108,000
SP019	12 MILE CREEK WWTP EXPANSION	5,001,200	-	2,633,650	2,367,550
SP020	GRASSY BRANCH WWTP	550,000	30,697	2,759	516,544
SP021	OLDE SYCAMORE WWTP IMPROVEMENTS	270,000	2,008	40,522	227,470
SW022	EAST FORK 12M CRK PARALLEL TRUNK	8,137,760	2,373,888	5,704,045	59,827
SW026	STALLINGS- COLLECTION SYSTEM	431,200	64,200	324,000	43,000
SW028	MINERAL SPRINGS-COLLECTION SYSTEM	1,267,240	1,123,896	3,642	139,702
SW029	CC I&I STUDY & REMEDIATION	2,186,300	302,862	210,563	1,672,875
SW030	CC INTERCEPTOR IMPROVEMENTS PH I	257,500	-	-	257,500
SW031	WASTEWATER PUMP STATION IMPROVEMENT	1,503,000	-	110,456	1,392,544
SW033	UNIONVILLE COMM CENTER WW SERVICE	103,000	-	-	103,000
SW034	FAIRVIEW DOWNTOWN WW SERVICE	206,000	-	-	206,000
SW035	COLLECTION SYSTEM SSES & REHAB	500,000	-	-	500,000
SW036	PUMPING STATION UPGRADE	212,000	-	32,000	180,000
SW037	WEST FORK 12ML INTERCEPTOR IMPROVME	741,600	-	-	741,600
WP003	CRWTP RESERVOIR EXPANSION	20,687,780	3,873,484	917,744	15,896,552
WP004	CRWTP PLANT EXPANSION	4,345,048	1,484,856	2,860,191	1
WP005	YADKIN WATER SUPPLY	4,369,510	1,639,048	2,500,489	229,973
WP007	CRWTP (PLANT) EXPANSION	917,992	-	-	917,992
WT043	HWY 75 BPS REHAB	1,080,600	97,350	86,410	896,840
WT044	WEDD ELEVATED STORAGE TANK	5,774,045	930,980	3,601,266	1,241,799
WT053	DEVELOPMENT OF 880 PRESSURE ZONE	5,126,200	944,225	318,710	3,863,265
WT054	MARSHVILLE WATER TANK REHAB	639,000	17,400	71,600	550,000

WATER AND SEWER CAPITAL PROJECT FUND**Fund 64**

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
WT057	853 SOUTH ZONE TANK	412,000	-	-	412,000
WT059	NEW ADDITIONAL MARSHVILLE TANK	412,000	-	-	412,000
WT060	IT ADDT TANK 1/WATKINS BPS IMP	412,000	-	-	412,000
WT061	853 WEST ZONE TRANSMISSION MAIN	1,283,000	-	1,280,000	3,000
WT063	STORAGE TANK REHAB	318,000	10,800	53,200	254,000
TOTAL INCEPTION TO DATE		\$ 120,783,402	\$ 30,792,468	\$ 30,961,437	\$ 59,029,497

UCPS Narrative

The FY 2014-2015 Union County Public Schools (UCPS) Operating and Capital Budget Monthly Reports are compiled from data provided by UCPS's Chief Finance Officer to the County and includes transactions, personnel counts, and membership (student counts) for and through the month ending January 31st, 2015. Transactional data is summarized using categories provided by UCPS utilizing the North Carolina Department of Public Instruction's (NC DPI) uniform chart of accounts (also referred to by NC DPI as the standard chart of accounts).

The All Funds Summary Report provides an overall summary of sources and uses of funds, by category, for seven UCPS funds. This summary report is followed by an All Funds Detail report with sources and uses provided in more detail. These two summary reports are then followed by individual fund reports for seven of UCPS's funds including: the State Public School Fund, Local General Fund (aka General Fund or Local Current Expense Fund), Federal Grants Fund, Capital Outlay Fund, Child Nutrition Fund (aka School Food Service Fund), After School Program Fund (aka Child Care Fund or After School Care Fund), and Other Specific Revenue Fund (aka Other Special Revenue Fund). There is an eighth fund, the Individual Schools Fund, which is not presented in the monthly reports.

The purpose for each of these funds, as provided in the Union County Board of Education's Financial Statements for the year ended June 30, 2014, is as follows:

- Major governmental funds:
 - Fund 2 - General Fund. The General Fund is the general operating fund of the Board [of Education]. The General Fund accounts for all financial resources except those that are accounted for in another fund.
 - Fund 1 - State Public School Fund. The State Public School Fund includes appropriations from the Department of Public Instruction for the current operating expenditures of the public school system.
 - Individual Schools Fund. The Individual Schools Fund includes revenues and expenditures of the activity funds of the individual schools. The primary revenue sources include funds held on the behalf of various clubs and organizations, receipts from athletic events, and proceeds from various fund raising activities. The primary expenditures are for athletic teams, club programs, activity buses, and instructional needs.
 - Fund 4 - Capital Outlay Fund. The Capital Outlay Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds). It is mandated by State law [G.S.115C-426]. Capital projects are funded by Union County appropriations, restricted sales tax moneys, proceeds of Union County bonds issued for public school construction, as well as certain State assistance.
 - Fund 8 - Other Special Revenue Fund. The Other Special Revenue Fund is used to account for revenues from reimbursements (including indirect costs), fees for actual costs, tuition, sales tax refunds, gifts and grants restricted as to use, trust funds, federal grants restricted as to use, federal appropriations made directly to local school administrative units, funds received from prekindergarten programs and other special programs.
- Non-major governmental funds:
 - Fund 3 - Federal Grants Fund. The Board [of Education] has established other funds to control and manage money for a particular purpose or to show that it is properly using certain revenues, such as in the Federal Grants Fund.
- Major enterprise funds:
 - Fund 5 - School Food Service Fund. The School Food Service Fund is used to account for the food service program within the school system.
 - Fund 7 - Child Care Fund. The Child Care Fund is used to account for the after school care program within the school system.

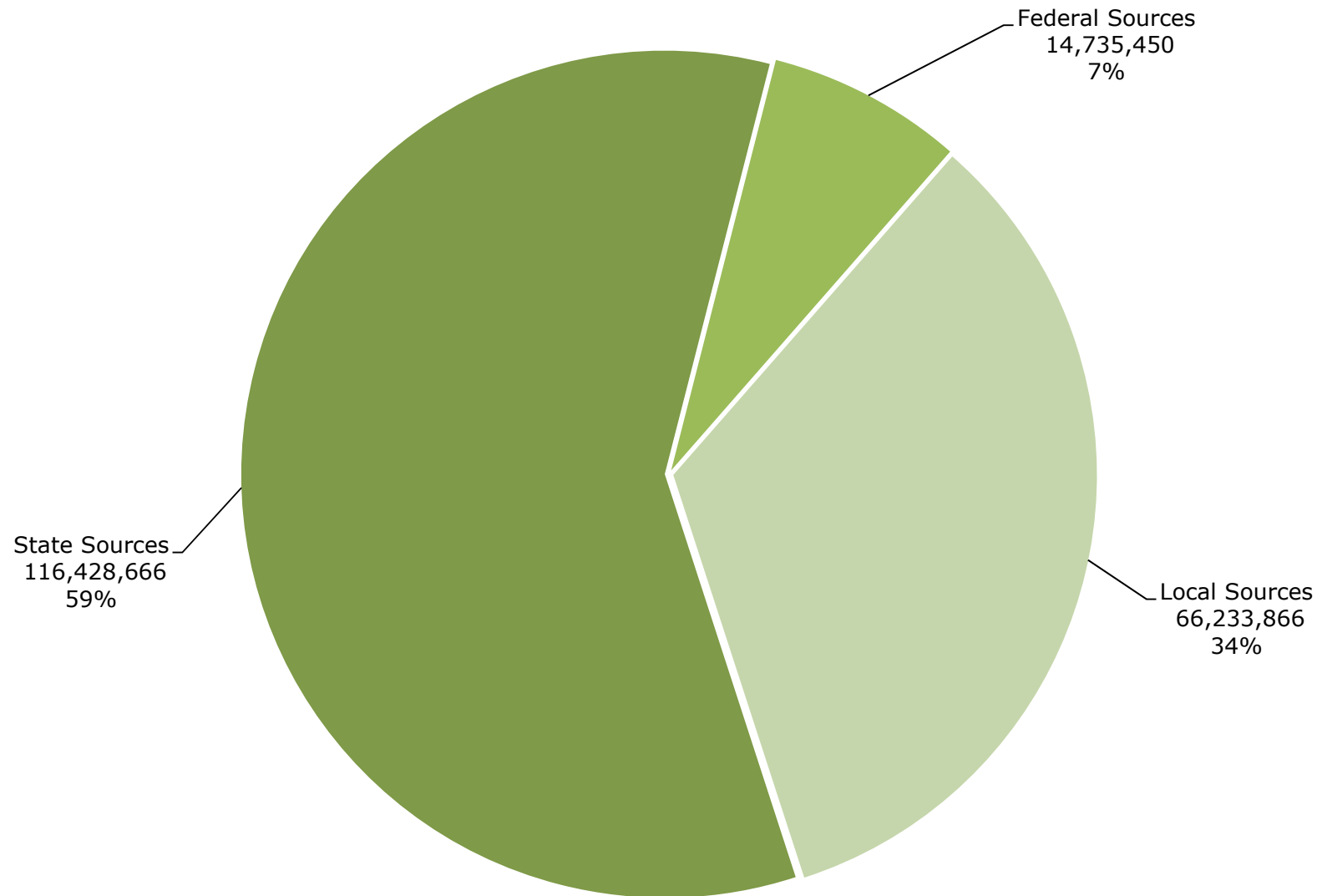
Additional reports are provided for the following:

- Capital Projects Report relaying the status of various on-going capital projects.
- UCPS Personnel Counts summarized by purpose/function and fund, as well as by position type and fund.
- UCPS Membership summary and detail reports, or student count information, for the months of September through December, are also provided. Please note that due to State reporting time lines, membership data is being reported on a one month delay.

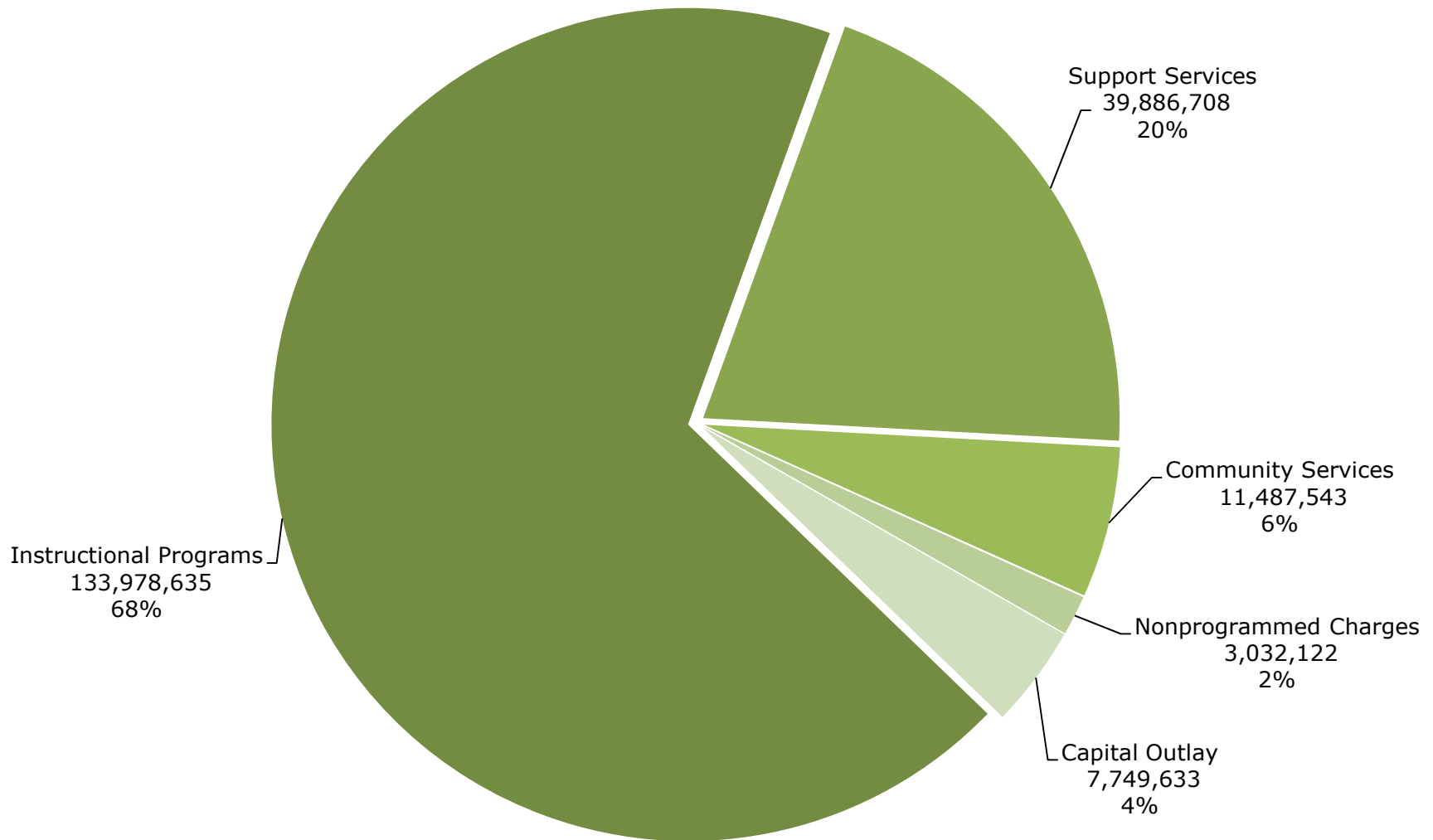
All Funds Summary

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources	\$ 191,595,718	199,321,920	202,152,332	203,281,881	211,329,275	215,573,130	116,428,666	99,144,465	45.99%
Federal Sources	39,172,159	26,565,456	25,555,999	26,844,012	26,522,375	27,474,315	14,735,450	12,738,866	46.37%
Local Sources	102,749,651	101,680,181	106,480,254	201,330,594	136,959,107	137,095,864	66,233,866	70,861,998	51.69%
Fund Balance Appropriated	-	-	-	8,276,316	13,007,058	13,057,059	-	13,057,059	100.00%
Total Funding Sources	\$ 333,517,528	327,567,557	334,188,585	439,732,803	387,817,815	393,200,368	197,397,981	195,802,387	49.80%
Uses									
Instructional Programs	\$ 234,344,304	237,425,120	230,738,423	242,483,969	256,193,374	256,598,023	133,978,635	122,619,387	47.79%
Support Services	66,905,713	68,518,217	67,733,685	82,023,901	69,159,717	73,860,540	39,886,708	33,973,832	46.00%
Community Services	19,547,677	20,053,587	20,550,115	88,522,404	21,107,354	21,107,354	11,487,543	9,619,811	45.58%
Nonprogrammed Charges	5,008,607	5,196,490	5,513,693	7,197,308	8,217,099	8,494,182	3,032,122	5,462,060	64.30%
Capital Outlay	5,613,421	4,716,598	3,855,501	19,505,221	33,140,270	33,140,270	7,749,633	25,390,637	76.62%
Total Uses	\$ 331,419,722	335,910,012	328,391,417	439,732,803	387,817,815	393,200,368	196,134,642	197,065,726	50.12%
Sources Over/(Under) Uses	\$ 2,097,806	(8,342,455)	5,797,168	-	-	-	1,263,339		

UCPS FY 2014-15 Year-To-Date Revenue For the Month Ended January 31, 2015



UCPS FY 2014-15 Year-To-Date Expended for the Month Ended January 31, 2015



All Funds Detail

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ 190,285,702	195,651,739	200,049,996	202,353,681	209,776,190	214,215,513	115,971,088	98,244,425	45.86%
3200 Other State Allocations for Current Operations	864,398	1,478,291	1,133,846	928,200	1,553,085	1,357,617	457,578	900,040	66.30%
3400 State Allocations Restricted to Capital	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	16,900,575	6,430,183	10,470,392	61.95%
3700 Restricted Federal Grants - Direct to LEA	997,336	1,419,178	890,039	-	864,702	995,702	3,002,814	(2,007,112)	-201.58%
3800 Other Restricted Federal Sources	8,908,307	9,335,885	9,476,839	9,925,018	9,578,038	9,578,038	5,302,452	4,275,586	44.64%
Local Sources:									
4100 Union County Appropriation	82,443,230	85,626,161	87,546,174	187,592,716	120,835,375	120,835,375	58,220,291	62,615,084	51.82%
4200 Tuition and Fees	4,239,511	4,323,701	4,504,091	4,500,000	4,433,750	4,436,413	2,672,913	1,763,501	39.75%
4300 Revenues Related to Providing Meals	7,734,156	7,642,267	7,564,219	7,046,317	7,022,317	7,012,317	3,897,791	3,114,526	44.42%
4400 Local Sources Unrestricted	1,481,320	1,377,128	3,961,700	995,000	1,042,536	1,048,204	703,610	344,594	32.87%
4800 Local Sources Restricted	6,784,288	2,619,333	2,857,663	1,196,561	3,625,129	3,763,556	739,262	3,024,294	80.36%
4900 Special Revenue Services	67,146	91,591	46,407	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	8,276,316	5,283,534	5,283,534	-	5,283,534	100.00%
Fund Balance Appropriated	-	-	-	-	7,723,524	7,773,525	-	7,773,525	100.00%
Total Funding Sources	\$ 333,517,528	327,567,557	334,188,585	439,732,803	387,817,815	393,200,368	197,397,981	195,802,387	49.80%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ 157,653,090	155,364,428	146,702,523	156,167,844	162,222,632	162,264,621	84,289,560	77,975,061	48.05%
5200 Special Populations Services	30,086,270	32,802,655	33,580,311	32,784,370	38,982,705	38,168,090	19,834,303	18,333,787	48.03%
5300 Alternative Programs and Services	9,778,116	12,412,201	12,115,578	14,483,812	15,306,939	15,805,798	7,310,409	8,495,389	53.75%
5400 School Leadership Services	14,988,657	16,008,765	16,063,495	16,788,582	16,645,302	16,800,055	9,805,840	6,994,216	41.63%
5500 Co-Curricular Services	1,239,839	1,221,395	1,629,234	1,660,897	1,413,067	1,453,067	591,581	861,487	59.29%
5800 School Based Support Services	20,598,332	19,615,676	20,647,282	20,598,464	21,622,730	22,106,392	12,146,943	9,959,449	45.05%
Total 5000 Instructional Programs	\$ 234,344,304	237,425,120	230,738,423	242,483,969	256,193,374	256,598,023	133,978,635	122,619,387	47.79%

All Funds Detail

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ 1,585,731	1,648,535	1,919,858	2,213,465	1,885,011	1,899,040	1,287,627	611,413	32.20%
6200 Special Population Support and Development Services	409,759	470,011	429,399	461,712	477,852	581,142	272,818	308,324	53.05%
6300 Alternative Programs and Services Support	137,067	154,570	201,617	199,661	206,796	223,588	84,666	138,922	62.13%
6400 Technology Support Services	5,506,777	6,742,018	4,753,872	5,422,075	6,119,102	7,034,773	3,098,744	3,936,029	55.95%
6500 Operational Support Services	48,377,777	51,063,466	51,520,392	65,893,185	52,388,047	55,284,141	30,123,513	25,160,627	45.51%
6600 Financial and H.R. Support Services	3,017,429	3,038,303	3,175,037	3,341,450	4,036,814	4,752,401	2,679,508	2,072,892	43.62%
6700 Accountability Services	428,016	511,267	558,537	650,757	585,141	624,501	244,867	379,634	60.79%
6800 System-Wide Pupil Support Services	5,019,204	2,337,851	1,695,427	317,593	454,564	454,564	227,632	226,932	49.92%
6900 Policy, Leadership, and Public Relations	2,423,953	2,552,196	3,479,546	3,524,003	3,006,390	3,006,391	1,867,333	1,139,058	37.89%
Total 6000 Supporting Services	\$ 66,905,713	68,518,217	67,733,685	82,023,901	69,159,717	73,860,540	39,886,708	33,973,832	46.00%
7000 Community Services									
7100 Community Services	\$ 4,018,920	4,169,079	4,353,783	71,781,279	4,342,451	4,342,451	2,260,032	2,082,419	47.95%
7200 Nutrition Services	15,528,757	15,884,508	16,196,332	16,741,125	16,764,903	16,764,903	9,227,511	7,537,392	44.96%
Total 7000 Community Services	\$ 19,547,677	20,053,587	20,550,115	88,522,404	21,107,354	21,107,354	11,487,543	9,619,811	45.58%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,795,531	2,140,721	1,654,810	12.42%
8100 Other Non-Program Charges - Indirect Cost	1,899,822	1,718,412	2,055,100	2,222,948	2,381,800	2,390,031	870,568	1,519,463	63.58%
8200 Unbudgeted Federal Grant Funds	-	-	-	932,656	2,273,499	2,266,820	-	2,266,820	100.00%
8600 Educational Foundations	63,859	73,989	34,493	84,466	40,300	40,300	20,833	19,467	48.31%
8700 Scholarships	12,000	-	-	-	1,500	1,500	-	1,500	100.00%
Total 8000 Non-Programmed Charges	\$ 5,008,607	5,196,490	5,513,693	7,197,308	8,217,099	8,494,182	3,032,122	5,462,060	64.30%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	\$ 5,167,803	2,524,708	2,887,011	19,505,221	33,140,270	33,140,270	7,749,633	25,390,637	76.62%
9900 Other Capital Outlay	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 5,613,421	4,716,598	3,855,501	19,505,221	33,140,270	33,140,270	7,749,633	25,390,637	76.62%
Total Uses	\$ 331,419,722	335,910,012	328,391,417	439,732,803	387,817,815	393,200,368	196,134,642	197,065,726	50.12%
Sources Over/(Under) Uses	\$ 2,097,806	(8,342,455)	5,797,168	-	-	-	1,263,339		

State Public School Fund

Fund 1

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ 190,285,702	195,651,739	200,049,996	202,353,681	209,776,190	214,215,513	115,971,088	98,244,425	45.86%
3200 Other State Allocations for Current Operations	314,666	123,985	232,463	-	625,407	419,939	-	419,939	100.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	-	-	-	-	-	-	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	-	-	-	-	0.00%
Total Funding Sources	\$ 190,600,368	195,775,724	200,282,459	202,353,681	210,401,597	214,635,452	115,971,088	98,664,364	45.97%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ 129,919,024	125,570,156	124,053,607	128,335,376	131,117,407	130,652,856	70,356,232	60,296,624	46.15%
5200 Special Populations Services	18,327,371	18,586,409	22,612,279	20,304,653	27,158,301	27,456,506	14,167,258	13,289,247	48.40%
5300 Alternative Programs and Services	3,783,477	5,091,928	4,571,011	5,979,513	5,605,697	5,606,142	2,744,194	2,861,948	51.05%
5400 School Leadership Services	7,009,538	7,253,888	7,378,097	7,252,008	7,369,204	7,402,957	4,581,699	2,821,258	38.11%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	8,318,847	12,550,991	14,137,410	13,173,659	15,059,324	15,050,177	8,105,843	6,944,334	46.14%
Total 5000 Instructional Programs	\$ 167,358,257	169,053,372	172,752,404	175,045,209	186,309,932	186,168,637	99,955,226	86,213,411	46.31%

State Public School Fund

Fund 1

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ 557,927	375,834	448,217	422,305	312,414	312,414	213,664	98,750	31.61%
6200 Special Population Support and Development Services	64,209	49,917	2,695	51,247	152,710	110,168	25,873	84,295	76.51%
6300 Alternative Programs and Services Support	55,150	433	40	2,447	-	-	-	-	0.00%
6400 Technology Support Services	257,912	643,841	602,351	646,017	-	915,671	290,295	625,376	68.30%
6500 Operational Support Services	20,161,972	24,758,252	25,604,314	25,309,558	22,634,882	26,097,544	14,886,834	11,210,710	42.96%
6600 Financial and H.R. Support Services	1,109,466	13,273	32,079	25,000	124,423	124,423	75,483	48,940	39.33%
6700 Accountability Services	33,768	52,355	43,017	54,348	58,568	97,928	82,350	15,578	15.91%
6800 System-Wide Pupil Support Services	31,159	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	885,821	721,317	725,377	730,050	735,232	735,232	436,284	298,948	40.66%
Total 6000 Supporting Services	\$ 23,157,384	26,615,222	27,458,090	27,240,972	24,018,230	28,393,380	16,010,783	12,382,597	43.61%
7000 Community Services									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	84,727	107,130	71,965	67,500	73,435	73,435	5,085	68,349	93.08%
Total 7000 Community Services	\$ 84,727	107,130	71,965	67,500	73,435	73,435	5,085	68,349	93.08%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ -	-	-	-	-	-	-	-	0.00%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 190,600,368	195,775,724	200,282,459	202,353,681	210,401,597	214,635,452	115,971,094	98,664,357	45.97%
Sources Over/(Under) Uses	\$ -	-	-	-	-	-	(6)		

Local General Fund

Fund 2

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	79,304,155	81,504,155	83,021,859	89,876,401	87,097,884	87,097,884	50,807,099	36,290,785	41.67%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	916,332	749,040	814,828	750,000	760,000	760,000	310,208	449,792	59.18%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	3,180,000	3,894,050	3,894,050	-	3,894,050	100.00%
Fund Balance Appropriated	-	-	-	-	1,900,000	1,900,000	-	1,900,000	100.00%
Total Funding Sources	\$ 80,220,487	82,253,195	83,836,687	93,806,401	93,651,934	93,651,934	51,117,307	42,534,626	45.42%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ 24,002,178	24,019,139	19,202,198	26,031,357	27,592,587	27,267,738	11,845,609	15,422,129	56.56%
5200 Special Populations Services	5,219,250	4,811,939	1,637,501	1,899,248	1,991,398	1,991,398	997,271	994,127	49.92%
5300 Alternative Programs and Services	1,084,467	1,541,869	1,679,971	1,327,808	1,678,818	1,678,818	714,859	963,959	57.42%
5400 School Leadership Services	3,821,924	8,506,158	8,389,783	9,460,586	9,173,915	9,173,915	5,021,292	4,152,623	45.27%
5500 Co-Curricular Services	1,207,868	1,184,648	1,608,670	1,341,463	1,387,482	1,427,482	591,581	835,902	58.56%
5800 School Based Support Services	6,381,057	6,073,700	5,566,763	6,173,717	5,972,925	5,982,243	3,529,758	2,452,484	41.00%
Total 5000 Instructional Programs	\$ 41,716,744	46,137,453	38,084,886	46,234,179	47,797,125	47,521,594	22,700,371	24,821,224	52.23%

Local General Fund

Fund 2

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ 661,437	1,213,957	1,293,812	1,613,660	1,550,866	1,550,866	988,674	562,193	36.25%
6200 Special Population Support and Development Services	147,431	286,677	287,942	265,479	324,992	324,992	184,628	140,364	43.19%
6300 Alternative Programs and Services Support	51,821	154,137	157,520	197,214	206,796	206,796	81,852	124,944	60.42%
6400 Technology Support Services	4,799,923	3,421,438	3,845,819	4,776,058	5,151,672	5,151,672	2,483,974	2,667,698	51.78%
6500 Operational Support Services	25,073,296	26,228,163	25,855,701	29,728,074	28,332,000	27,616,413	15,203,769	12,412,644	44.95%
6600 Financial and H.R. Support Services	1,155,357	2,950,190	3,075,470	3,316,450	3,549,207	4,264,794	2,559,951	1,704,843	39.97%
6700 Accountability Services	279,142	332,360	434,876	515,709	526,573	526,573	162,517	364,056	69.14%
6800 System-Wide Pupil Support Services	343,861	411,853	412,202	317,593	454,564	454,564	227,632	226,932	49.92%
6900 Policy, Leadership, and Public Relations	1,108,060	1,830,879	2,741,338	2,793,953	2,142,306	2,142,306	1,353,024	789,282	36.84%
Total 6000 Supporting Services	\$ 33,620,328	36,829,654	38,104,680	43,524,190	42,238,976	42,238,976	23,246,020	18,992,956	44.97%
7000 Community Services									
7100 Community Services	\$ 143,972	13,481	11,375	12,805	-	-	367	(367)	0.00%
7200 Nutrition Services	520,476	132,582	87,285	77,989	95,832	95,832	2,995	92,838	96.88%
Total 7000 Community Services	\$ 664,448	146,063	98,660	90,794	95,832	95,832	3,361	92,471	96.49%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,795,531	2,140,721	1,654,810	43.60%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,795,531	2,140,721	1,654,810	43.60%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	\$ 2,348,026	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 2,348,026	-	-	-	-	-	-	-	-
Total Uses	\$ 81,382,472	86,517,259	79,712,326	93,806,401	93,651,934	93,651,934	48,090,473	45,561,460	48.65%
Sources Over/(Under) Uses	\$ (1,161,985)	(4,264,064)	4,124,361	-	-	-	3,026,834		

Federal Grants Fund

Fund 3

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	16,900,575	6,430,183	10,470,392	61.95%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	-	-	-	-	-	-	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	-	-	-	-	0.00%
Total Funding Sources	\$ 29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	16,900,575	6,430,183	10,470,392	61.95%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ 3,127,757	913,787	1,498,976	1,518,092	951,328	1,642,626	748,878	893,748	54.41%
5200 Special Populations Services	6,217,275	8,483,644	7,339,534	7,379,976	6,052,084	4,939,264	1,896,623	3,042,641	61.60%
5300 Alternative Programs and Services	4,733,281	5,054,458	4,946,300	5,339,000	6,141,301	6,639,716	3,352,486	3,287,230	49.51%
5400 School Leadership Services	4,117,138	45,760	3,700	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	5,638,005	650,087	523,330	900,000	265,837	748,828	275,330	473,498	63.23%
Total 5000 Instructional Programs	\$ 23,833,456	15,147,736	14,311,840	15,137,068	13,410,550	13,970,434	6,273,317	7,697,117	55.10%

Federal Grants Fund

Fund 3

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ 351,601	49,310	166,915	175,000	-	3,529	82,628	(79,099)	-2241.38%
6200 Special Population Support and Development Services	198,119	133,417	138,737	144,986	150	145,982	62,317	83,665	57.31%
6300 Alternative Programs and Services Support	30,096	-	44,057	-	-	16,792	2,814	13,978	83.24%
6400 Technology Support Services	448,942	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	3,109,692	75,841	57,604	-	-	93,352	9,108	84,244	90.24%
6600 Financial and H.R. Support Services	568,218	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	115,106	126,552	80,644	80,700	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	10,526	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	391,569	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ 5,223,869	385,120	487,957	400,686	150	259,655	156,867	102,788	39.59%
7000 Community Services									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	32,418	2,993	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 32,418	2,993	-	-	-	-	-	-	0.00%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	176,773	274,544	389,324	448,584	395,436	403,667	-	403,667	100.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	932,656	2,273,499	2,266,820	-	2,266,820	100.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 176,773	274,544	389,324	1,381,240	2,668,935	2,670,487	-	2,670,487	100.00%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	-	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	16,900,575	6,430,183	10,470,392	61.95%
Sources Over/(Under) Uses	\$ -	-	-	-	-	-	-	-	

Capital Outlay Fund

Fund 4

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	3,139,075	4,122,006	4,524,315	97,716,315	33,737,491	33,737,491	7,413,192	26,324,299	78.03%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	3,100	-	-	-	1,914	(1,914)	0.00%
4800 Local Sources Restricted	4,057,171	172,582	33,552	-	904,924	904,924	149,366	755,558	83.49%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	612,151	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	1,013,198	1,063,198	-	1,063,198	100.00%
Total Funding Sources	\$ 7,641,864	6,486,478	5,529,457	98,328,466	35,655,613	35,705,613	7,564,472	28,141,141	78.81%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ 91,323	658,713	271,475	283,019	133,545	133,545	134,113	(568)	-0.43%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
Total 5000 Instructional Programs	\$ 91,323	658,713	271,475	283,019	133,545	133,545	134,113	(568)	-0.43%

Capital Outlay Fund

Fund 4

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	967,430	967,430	324,476	642,954	66.46%
6500 Operational Support Services	-	-	-	10,855,053	1,414,368	1,464,368	-	1,464,368	100.00%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	4,540,466	1,925,998	1,283,225	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ 4,540,466	1,925,998	1,283,225	10,855,053	2,381,798	2,431,798	324,476	2,107,322	86.66%
7000 Community Services									
7100 Community Services	\$ -	-	-	67,685,173	-	-	-	-	0.00%
7200 Nutrition Services	-	-	25,750	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ -	-	25,750	67,685,173	-	-	-	-	0.00%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ -	-	-	-	-	-	-	-	0.00%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	\$ 2,431,773	2,055,670	2,686,245	19,505,221	33,140,270	33,140,270	7,749,633	25,390,637	76.62%
9900 Other Capital Outlay	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 2,877,391	4,247,560	3,654,735	19,505,221	33,140,270	33,140,270	7,749,633	25,390,637	76.62%
Total Uses	\$ 7,509,180	6,832,271	5,235,185	98,328,466	35,655,613	35,705,613	8,208,222	27,497,391	77.01%
Sources Over/(Under) Uses	\$ 132,684	(345,793)	294,272	-	-	-	(643,749)		

Child Nutrition Fund

Fund 5

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	11,103	9,000	788	-	-	10,000	-	10,000	100.00%
3400 State Allocations Restricted to Capital				-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	8,606,659	9,032,527	9,168,319	9,269,518	9,269,518	9,269,518	5,152,351	4,117,167	44.42%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	7,734,156	7,642,267	7,564,219	7,046,317	7,022,317	7,012,317	3,897,791	3,114,526	44.42%
4400 Local Sources Unrestricted	27,973	27,175	24,866	-	23,000	23,000	16,153	6,847	29.77%
4800 Local Sources Restricted	40,490	225,459	125,425	-	1,000	1,000	8,155	(7,155)	-715.49%
4900 Special Revenue Services	67,146	91,591	46,407	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	1,484,165	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	1,484,165	1,484,165	-	1,484,165	100.00%
Total Funding Sources	\$ 16,487,527	17,028,019	16,930,024	17,800,000	17,800,000	17,800,000	9,074,450	8,725,550	49.02%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ -	-	-	-	-	-	-	-	0.00%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
Total 5000 Instructional Programs	\$ -	-	-	-	-	-	-	-	0.00%

Child Nutrition Fund

Fund 5

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	-	-	-	-	-	-	-	-	0.00%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	-	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ -	-	-	-	-	-	-	-	0.00%
7000 Community Services									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	14,891,136	15,641,803	16,011,332	16,595,636	16,595,636	16,595,636	9,219,431	7,376,205	44.45%
Total 7000 Community Services	\$ 14,891,136	15,641,803	16,011,332	16,595,636	16,595,636	16,595,636	9,219,431	7,376,205	44.45%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	1,012,983	1,114,176	1,169,174	1,204,364	1,204,364	1,204,364	668,169	536,195	44.52%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 1,012,983	1,114,176	1,169,174	1,204,364	1,204,364	1,204,364	668,169	536,195	44.52%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	\$ 388,004	469,038	200,766	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 388,004	469,038	200,766	-	-	-	-	-	0.00%
Total Uses	\$ 16,292,123	17,225,017	17,381,272	17,800,000	17,800,000	17,800,000	9,887,600	7,912,400	44.45%
Sources Over/(Under) Uses	\$ 195,404	(196,998)	(451,248)	-	-	-	(813,150)		

After School Program Fund

Fund 7

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	2,433	2,622	10	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	4,206,935	4,274,849	4,445,298	4,500,000	4,388,750	4,388,750	2,649,089	1,739,662	39.64%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	18,106	11,403	13,317	-	-	-	7,298	(7,298)	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	446,600	446,600	-	446,600	100.00%
Total Funding Sources	\$ 4,227,474	4,288,874	4,458,625	4,500,000	4,835,350	4,835,350	2,656,387	2,178,963	45.06%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ -	-	-	-	-	-	-	-	0.00%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
Total 5000 Instructional Programs	\$ -	-	-	-	-	-	-	-	0.00%

After School Program Fund

Fund 7

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	-	-	-	-	-	-	-	-	0.00%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	-	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ -	-	-	-	-	-	-	-	0.00%
7000 Community Services									
7100 Community Services	\$ 3,704,638	3,908,515	4,052,030	3,930,000	4,053,350	4,053,350	2,092,614	1,960,736	48.37%
7200 Nutrition Services	-	-	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 3,704,638	3,908,515	4,052,030	3,930,000	4,053,350	4,053,350	2,092,614	1,960,736	48.37%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	703,638	327,248	496,602	570,000	782,000	782,000	202,399	579,601	74.12%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 703,638	327,248	496,602	570,000	782,000	782,000	202,399	579,601	74.12%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 4,408,276	4,235,763	4,548,632	4,500,000	4,835,350	4,835,350	2,295,014	2,540,336	52.54%
Sources Over/(Under) Uses	\$ (180,802)	53,111	(90,007)	-	-	-	361,373		

Other Specific Revenue Fund

Fund 8

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
Sources									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	536,196	1,342,684	900,585	928,200	927,678	927,678	457,578	470,101	50.67%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	997,336	1,419,178	890,039	-	864,702	995,702	3,002,814	(2,007,112)	-201.58%
3800 Other Restricted Federal Sources	301,648	303,358	308,520	655,500	308,520	308,520	150,100	158,419	51.35%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	32,576	48,852	58,793	-	45,000	47,663	23,824	23,839	50.02%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	518,909	589,510	3,105,589	245,000	259,536	265,204	368,036	(102,832)	-38.77%
4800 Local Sources Restricted	2,686,627	2,221,292	2,698,686	1,196,561	2,719,205	2,857,632	581,741	2,275,892	79.64%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	3,000,000	1,389,484	1,389,484	-	1,389,484	100.00%
Fund Balance Appropriated	-	-	-	-	2,879,561	2,879,561	-	2,879,561	100.00%
Total Funding Sources	\$ 5,073,292	5,924,874	7,962,212	6,025,261	9,393,686	9,671,444	4,584,093	5,087,351	52.60%

Uses

5000 Instructional Programs									
5100 Regular Instructional Services	\$ 512,808	4,202,633	1,676,267	-	2,427,766	2,567,856	1,204,729	1,363,127	53.08%
5200 Special Populations Services	322,374	920,663	1,990,997	3,200,493	3,780,922	3,780,922	2,773,151	1,007,772	26.65%
5300 Alternative Programs and Services	176,891	723,946	918,296	1,837,491	1,881,122	1,881,122	498,870	1,382,252	73.48%
5400 School Leadership Services	40,057	202,959	291,915	75,988	102,183	223,183	202,848	20,335	9.11%
5500 Co-Curricular Services	31,971	36,747	20,564	319,434	25,585	25,585	-	25,585	100.00%
5800 School Based Support Services	260,423	340,898	419,779	351,088	324,644	325,144	236,012	89,132	27.41%
Total 5000 Instructional Programs	\$ 1,344,524	6,427,846	5,317,818	5,784,494	8,542,222	8,803,813	4,915,609	3,888,203	44.16%

Other Specific Revenue Fund

Fund 8

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
6000 Supporting Services									
6100 Support and Development Services	\$ 14,766	9,434	10,914	2,500	21,731	32,231	2,661	29,570	91.74%
6200 Special Population Support and Development Services	-	-	25	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	2,676,739	305,702	-	-	-	-	-	0.00%
6500 Operational Support Services	32,817	1,210	2,773	500	6,796	12,464	23,802	(11,338)	-90.97%
6600 Financial and H.R. Support Services	184,388	74,840	67,488	-	363,184	363,184	44,075	319,110	87.86%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	93,192	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	38,503	-	12,831	-	128,852	128,852	78,025	50,828	39.45%
Total 6000 Supporting Services	\$ 363,666	2,762,223	399,733	3,000	520,563	536,731	148,562	388,168	72.32%
7000 Community Services									
7100 Community Services	\$ 170,310	247,083	290,378	153,301	289,101	289,101	167,051	122,050	42.22%
7200 Nutrition Services	-	-	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 170,310	247,083	290,378	153,301	289,101	289,101	167,051	122,050	42.22%
8000 Non-Programmed Charges									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	6,428	2,444	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	63,859	73,989	34,493	84,466	40,300	40,300	20,833	19,467	48.31%
8700 Scholarships	12,000	-	-	-	1,500	1,500	-	1,500	100.00%
Total 8000 Non-Programmed Charges	\$ 82,287	76,433	34,493	84,466	41,800	41,800	20,833	20,967	50.16%
9000 Capital Outlay Expenditures									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 1,960,787	9,513,585	6,042,422	6,025,261	9,393,686	9,671,444	5,252,056	4,419,388	45.70%
Sources Over/(Under) Uses	\$ 3,112,505	(3,588,711)	1,919,790	-	-	-	(667,963)		

Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Jury Award YR1	Benton Heights	Partial Roofing: Building 1 sections .02, .05, .08. Approx. 870 s.f.	\$ 16,500	-	16,500	21,200	(4,700)	NH - 1,200
Preventive Maint.	Benton Heights	Replace flooring in North Hall	24,150	-	24,150	-	24,150	
Identified and Emerging	Benton Heights	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	8,400	48,600	Griffin 8,400
Jury Award YR1	CATA	Partial Roofing: Building 1 section .01 Approx. 44,500 s.f.	667,500	-	667,500	50,000	617,500	
Jury Award YR1	CATA	Strategic Fencing and HID's at 3 doors	11,250	-	11,250	-	11,250	
Preventive Maint.	CATA	Replace partitions in (4) restrooms	30,000	-	30,000	-	30,000	
Identified and Emerging	Cosmetology	Install new fire alarm (combine units to one panel and/or serviceability)	35,000	-	35,000	2,800	32,200	Griffin 2,800
Identified and Emerging	Cosmetology	Install new security system (serviceability)	15,000	-	15,000	-	15,000	
Jury Award YR1	Cuthbertson High	Strategic Fencing (none) and HID's at 2 doors	4,500	-	4,500	-	4,500	
Jury Award YR1	Cuthbertson Middle	Strategic Fencing (none) and HID at 1 door	2,250	-	2,250	-	2,250	
Identified and Emerging	East	Install new fire alarm (combine units to one panel and/or serviceability)	51,250	-	51,250	7,300	43,950	Griffin 7,300
Jury Award YR1	East Union	Partial Roofing: Building 1 section .08 and Building 2 section .04 Approx. 4,103 s.f.	61,550	(3,330)	58,220	58,220	-	NH 4,600 Interstate 53,620
Identified and Emerging	East Union	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	9,800	47,200	Griffin 9,800
Identified and Emerging	East Union	Install new security system (serviceability)	17,000	-	17,000	-	17,000	
Jury Award YR1	East Union	Strategic Fencing and HID's at 3 doors	9,250	-	9,250	-	9,250	
Jury Award YR2	East Union	g. Administration A/R (Replace reception counter to meet ADA, interior wall repairs in admin., carpet replacement) (Ref # 50b, 51d, 52c)--security doors in CIP Yr 1	49,391	-	49,391	-	49,391	
Identified and Emerging	Facilities	Install new fire alarm (combine units to one panel and/or serviceability)	42,500	-	42,500	4,600	37,900	Griffin 4,600
Jury Award YR1	Forest Hills	Partial Roofing: Building 1 sections .06, .08, .09, .10, .11, .21, .22, .23, .25, .28, .30. Approx. 33,877 s.f.	508,500	(7,500)	501,000	501,000	-	NH 36,300 AAR 464,700
Jury Award YR1	Forest Hills	Handrail/ramps @ cafeteria and greenhouse for ADA compliance (CFS Ref. 28)	38,500	-	38,500	-	38,500	
Jury Award YR1	Forest Hills	Replace electric water coolers for ADA compliance (See CFS Pg. 14)	11,000	-	11,000	-	11,000	
Jury Award YR1	Forest Hills	Strategic Fencing and HID's at 3 doors	11,750	-	11,750	-	11,750	
Jury Award YR1	Forest Hills	d. ADA Issues and extensive work on all playfields needed.	97,680	-	97,680	-	97,680	
Jury Award YR1	Forest Hills	Football stadium emergency lighting (CFS Pg. 15)	16,500	-	16,500	-	16,500	
	Forest Hills	Change Order 1 for 13/14 Roofing Project	-	20,410	20,410	20,410	-	
	Forest Hills	Change Order 3 for 13/14 ADA Stadium Project	-	8,593	8,593	8,593	-	
	Forest Hills	Change Order 4 for 13/14 ADA Stadium Project	-	30,726	30,726	30,726	-	
Other Capital	Forest Hills	Stadium	454,654	-	454,654	385,585	69,069	Construction in Progress
Jury Award YR1	Hemby Bridge	Partial Roofing: Building 1 section .06 and Building 2 sections .04, .05, .06. Approx. 2,443 s.f.	36,650	-	36,650	30,220	6,430	NH 2,000 Rike 28,220
Identified and Emerging	Hemby Bridge	Install new fire alarm (combine units to one panel and/or serviceability)	55,000	-	55,000	6,700	48,300	Griffin 6,700
Jury Award YR1	Indian Trail	Partial Roofing: Building 1 sections .04, .15, .16, .17, .25, .26, .27, .28. Approx. 18,993 s.f.	389,900	(91,343)	298,557	281,230	17,327	NH - 29,000 Rike 252,230

Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Jury Award YR1	Indian Trail	ADA access @ front entrance and auditorium	75,000	-	75,000	-	75,000	
Preventive Maint.	Indian Trail	Electrical Upgrades: MDP replacement in C hall boiler room	51,230	-	51,230	-	51,230	
	Marshville	VCT replacement	\$ -	19,349	19,349	19,349	-	
Jury Award YR1	Marvin Ridge High	Strategic Fencing (none) and HID's at 6 doors	13,500	-	13,500	-	13,500	
Jury Award YR1	Marvin Ridge Middle	Strategic Fencing (none) and HID's at 5 doors	11,250	-	11,250	-	11,250	
Jury Award YR1	Monroe High	Partial Roofing: Building 1 sections .01, .03, .04, .13, .14, .17, .18, .22 and Building 2 section .10. Approx. 47,525 s.f.	712,900	-	712,900	53,500	659,400	
Identified and Emerging	Monroe High	Combine security system into one unit - Bosch	15,000	-	15,000	-	15,000	
Preventive Maint.	Monroe High	Sidewalks that are in need of repair/replacement	28,000	-	28,000	-	28,000	
Jury Award YR1	Monroe High	Strategic Fencing and HID's at 5 doors	18,750	-	18,750	-	18,750	
Jury Award YR1	Monroe Middle	Partial Roofing: Building 1 section .05. Approx. 2,210 s.f.	33,200	(33,199)	1	1	-	AAR Completed out of 9.5
Jury Award YR1	Monroe Middle	Restroom renovations for ADA compliance, to meet current code, and new finishes	210,000	-	210,000	16,750	193,250	DH&A Design Fee 16,750
Jury Award YR1	Monroe Middle	Strategic Fencing and HID's at 3 doors	8,750	-	8,750	-	8,750	
Identified and Emerging	Old Fairview	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	4,400	52,600	Griffin 4,400
Identified and Emerging	Old Fairview	Install new security system (serviceability)	17,000	-	17,000	-	17,000	
Jury Award YR1	Parkwood High	Partial Roofing: Building 1 sections .13, .15, .19, .20, .22, .26, .27, .28, .29, .30, .31, .32. and Building 5 section .01, Building 6 section .01, building 7 sections .01, .02. Approx. 63,964 s.f.	960,450	-	960,450	60,400	900,050	
Identified and Emerging	Parkwood High	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	13,200	43,800	Griffin 13,200
Jury Award YR1	Parkwood High	Replace track and add drainage (CFS Ref. 30d; reassessed as safety since CFS completed)	405,000	-	405,000	36,585	368,415	RBS Design Fee 28,885, L&A 7,700
Preventive Maint.	Parkwood Middle	Replace bathroom partitions in old section of school and two locker rooms (end of service life - repair by replacement)	100,000	-	100,000	-	100,000	
Preventive Maint.	Parkwood Middle	Replace wooden exterior doors to FRP and new hardware	70,000	-	70,000	-	70,000	
Jury Award YR1	Parkwood Middle	Strategic Fencing and HID's at 2 doors	11,400	-	11,400	-	11,400	
Jury Award YR1	Parkwood Middle	Install entry vestibule	37,500	-	37,500	31,269	6,231	DH&A Design Fee 4,500, Encompass 29,500, CO1 1,769
Identified and Emerging	Piedmont High	Install new security system (serviceability)	19,000	-	19,000	-	19,000	
Jury Award YR1	Piedmont High	Strategic Fencing and HID's at 2 doors	14,500	-	14,500	-	14,500	
	Piedmont High	Change Order 2 for 13/14 Stadium Project	-	33,451	33,451	33,451	-	
Jury Award YR1	Piedmont Middle	Partial Roofing: Building 1 sections .01, .02, .03, .04 and Building 2 section .01, Building 3 section .01. Approx. 72,591 s.f.	1,081,900	-	1,081,900	1,051,200	30,700	NH - 76,000
Preventive Maint.	Piedmont Middle	Storm water replacement to correct broken pipe feeding into sanitary sewer	175,000	-	175,000	4,900	170,100	L&A 4,900
Jury Award YR1	Piedmont Middle	Strategic Fencing and HID's at 2 doors	12,250	-	12,250	-	12,250	
Jury Award YR1	Piedmont Middle	Install entry vestibule	37,500	-	37,500	31,269	6,231	DH&A Design Fee 4,500
Jury Award YR1	Porter Ridge High	Strategic Fencing (none) and HID's at 6 doors	13,500	-	13,500	-	13,500	
Jury Award YR1	Porter Ridge Middle	Strategic Fencing (none) and HID's at 5 doors	11,250	-	11,250	-	11,250	

Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
	Porter Ridge Middle	Emergency Boiler Repair	-	14,561	14,561	14,561	-	
Preventive Maint.	Prospect	Replace flooring (ACBM)	252,415	-	252,415	-	252,415	
Jury Award YR1	Prospect	ADA Project - access to MCR's (CFS Ref. 43b) and toilet renovation (CFS Ref. pg. 9)	152,781	-	152,781	-	152,781	
Identified and Emerging	Prospect	e. Toilet Rooms (Address accessible doors, 5x5 stalls & Gym RR's) (Ref. Toilet Rooms Pg. 9)	86,781	-	86,781	-	86,781	
Preventive Maint.	Prospect	Replace partitions in (4) restrooms (end of service life - repair by replacement)	\$ 30,000	-	30,000	-	30,000	
Identified and Emerging	Rock Rest	Classroom A/R (Increase classroom capacity to 804, add'l Resource and tutoring spaces needed.	1,951,000	-	1,951,000	5,000	1,946,000	YCH Program Charette- 5,000
Preventive Maint.	Sardis	Install new fire alarm (combine units to one panel and/or serviceability)	55,000	-	55,000	6,800	48,200	Griffin 6,800
Preventive Maint.	South Providence	Replace partitions (2) restrooms (end of service life - repair by replacement)	15,000	-	15,000	-	15,000	
Jury Award YR1	South Providence	Strategic Fencing and HID's at 3 doors	7,250	-	7,250	-	7,250	
Jury Award YR1	Sun Valley High	Partial Roofing: Building 1 sections .02, .03, .04, .05, .14, .22a, .22 and Building 15 section .01, Building 24 sections .01, .02, building 27 sections .01. Approx. 66,044 s.f.	565,500	-	565,500	46,000	519,500	
Preventive Maint.	Sun Valley High	Replace VCT on math hall and classrooms	93,620	-	93,620	-	93,620	
Jury Award YR1	Sun Valley High	Strategic Fencing and HID's at 3 doors	13,250	-	13,250	-	13,250	
	Sun Valley High	Change Order 1 for 13/14 ADA Project	-	16,801	16,801	16,801	-	
Jury Award YR1	Sun Valley Middle	Partial Roofing: Building 1 sections .01, .05 and Building 2 section .01, Building 3 sections .01, building 4 section .01, building 11 section .03. Approx. 31,196 s.f.	461,000	-	461,000	296,000	165,000	NH - 32,000
Identified and Emerging	Sun Valley Middle	Install new security system (serviceability)	17,000	-	17,000	-	17,000	
Preventive Maint.	Sun Valley Middle	Replace partitions and fixtures in restrooms (end of service life - repair by replacement)	65,000	-	65,000	-	65,000	
Jury Award YR1	Sun Valley Middle	Strategic Fencing and HID's at 2 doors	11,550	-	11,550	-	11,550	
Jury Award YR1	Sun Valley Middle	Install entry vestibule	37,500	-	37,500	31,269	6,231	DH&A Design Fee 4,500
Identified and Emerging	Union	Install new fire alarm (combine units to one panel and/or serviceability)	55,000	-	55,000	5,700	49,300	Griffin 5,700
Preventive Maint.	Various	Roofing maintenance for various sites	325,000	(227,968)	97,032	1	97,031	
Furniture	Various	Furniture at Various Schools	133,545	-	133,545	133,545	(0)	Purchase Order Issued
EC BUS	Various	One EC Bus	84,444	-	84,444	84,444	-	Purchase Order Issued
Activity Buses	Various	5 Activity Buses	475,000	-	475,000	433,547	41,453	Purchase Order Issued
	Various	Additional Access CO1 from 13/14 project	-	27,200	27,200	27,200	-	
Identified and Emerging	Walter Bickett Ed	Add security keypad in gym and C building	5,000	-	5,000	-	5,000	
Identified and Emerging	Walter Bickett Elementary	a. Classroom A/R (Increase classroom capacity to 804, add'l Resource and tutoring spaces needed. Teacher Workroom has been converted to a classroom) (Ref. # 13) (Est. based on 6,000 s.f. @ \$170/s.f. for new CR's, 4 itinerant offices/tutoring space @ 400 s.f. @ \$170/s.f., Teacher Workroom @ 400 sf. @ \$190/s.f.)	1,876,000	-	1,876,000	5,000	1,871,000	RBS Program Charette - 5,000
Jury Award YR1	Weddington Elem/Middle	Partial Roofing: Building 1 sections .01 - .39 except .06, .11, .12, .13 Approx. 172,359 s.f.	2,585,500	(212,027)	2,373,473	1,858,352	515,121	NH - 181,000 Weathergard 1,149,132 (Contract one) Weathergard 528,220 (Contract two)
Jury Award YR1	Weddington High	Strategic Fencing (none) and HID's at 3 doors	6,750	-	6,750	-	6,750	

Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Jury Award YR1	Weddington High	Emergency Chiller replacement	-	176,308	176,308	176,308	(0)	
Preventive Maint.	Weddington Middle	Strategic Fencing (none) and HID at 1 door	2,250	-	2,250	-	2,250	
	Wesley Chapel	Replace partitions and fixtures in restrooms (end of service life - repair by replacement)	63,495	-	63,495	-	63,495	
Jury Award YR1	Wesley Chapel	g. Exposed wiring needs to be reworked in many areas, possibly run in conduits or metal raceways. (Ref. Data/Comm Pg. 13)*	13,200	-	13,200	-	13,200	
Jury Award YR1	Western Union	Partial Roofing: Building 1 sections .01, .02, .03, .04, .05, .06, .07, .08, .09, .16, .17, .18, .22, .23, .24 Approx. 86.115 s.f.	1,002,900	-	1,002,900	754,970	247,930	NH - 72,000
Preventive Maint.	Western Union	Replace flooring (ACBM)	241,699	-	241,699	-	241,699	
Jury Award YR3	Western Union	f. Wiring (Exposed wiring needs to be reworked in many areas, possibly run in conduits or metal raceways). (Ref. Pg. 15)	18,500	-	18,500	-	18,500	
Jury Award YR2	Wingate	Classroom A/R to replace MCRs	2,485,435	-	2,485,435	5,000	2,480,435	Little Program Charette - 5,000
	Wingate	Emergency HVAC replacement due to roofing project	-	227,968	227,968	227,968	(0)	
Total All Projects			20,217,420	-	20,217,420	6,911,525	13,305,895	

Personnel Count Summary by Function

Function	Function Description	State Public School Fund	Local Current Expense Fund	Federal Grant Fund	Child Nutrition Fund	After School Care Fund	Other Specific Revenue Fund	Total
5000 Instructional Programs								
5100	Regular Instructional Services	2,367.00	37.00	23.00	-	-	10.00	2,437.00
5200	Special Populations Services	473.00	4.00	106.00	-	-	61.00	644.00
5300	Alternative Programs and Services	111.00	14.00	109.00	-	-	17.00	251.00
5400	School Leadership Services	103.00	134.00	-	-	-	5.00	242.00
5500	Co-Curricular Services	-	1.00	-	-	-	-	1.00
5800	School-Based Support Services	227.00	98.00	1.00	-	-	7.00	333.00
Total Instructional Programs Personnel		3,281.00	288.00	239.00	-	-	100.00	3,908.00
6000 Supporting Services								
6100	Support and Development Services	4.00	22.00	-	-	-	-	26.00
6200	Special Population Support and Development Ser	-	3.00	3.00	-	-	-	6.00
6300	Alternative Programs and Services	-	1.00	-	-	-	-	1.00
6400	Technology Support Services	-	49.00	-	-	-	-	49.00
6500	Operational Support Services	732.00	115.00	-	-	-	-	847.00
6600	Financial and Human Resources	1.00	39.00	-	-	-	-	40.00
6700	Accountability Services	1.00	4.00	-	-	-	-	5.00
6800	System-Wide Pupil Support Services	-	6.00	-	-	-	-	6.00
6900	Policy, Leadership, and Public Relations Services	5.00	11.00	-	-	-	2.00	18.00
Total Supporting Services Personnel		743.00	250.00	3.00	-	-	2.00	998.00
7000 Community Services								
7100	Child Care Services	-	-	-	-	162.00	-	162.00
7200	Nutrition Services	1.00	-	-	240.00	-	-	241.00
Total Community Services Personnel		1.00	-	-	240.00	162.00	-	403.00
8000 Non-Programmed Charges								
8600	Educational Foundation	-	-	-	-	-	1.00	1.00
Total Non-Programmed Charges Personnel		-	-	-	-	-	1.00	1.00
Total All Personnel		4,025.00	538.00	242.00	240.00	162.00	103.00	5,310.00

Notes:

- (1) UCPS has an internal guideline for maximizing the use of state and federal funds prior to using local funds. The State allocates funds by position or dollars. Once these positions or dollars are exhausted, positions that are initially charged to the state fund will ultimately be charged to federal or local funds in future months.
- (2) The report includes some federally funded employees that are currently being funded with state and local dollars until federal grant allotments are released from the Department of Public Instruction. The number of positions funded from state and local allocations will change as federal grant funds are received.
- (3) On an ongoing basis, position vacancies are posted at <http://www.applitrack.com/ucps/onlineapp/> that will affect numbers on future reports. In addition, attrition and other positions that are in process of being hired will impact counts on future reports.

Personnel Count Summary by Position

Position #	Position Title	State Public School Fund	Local Current Expense Fund	Federal Grant Fund	Child Nutrition Fund	After School Care Fund	Other Specific Revenue Fund	Total
111	Superintendent	1.00	-	-	-	-	-	1.00
112	Associate and Deputy Superintendent	3.00	-	-	-	-	-	3.00
113	Director and/or Supervisor	3.00	18.00	-	-	1.00	1.00	23.00
114	Principal	52.00	-	-	-	-	2.00	54.00
115	Finance Officer	1.00	-	-	-	-	-	1.00
116	Assistant Principal	37.00	35.00	-	-	-	-	72.00
117	Other Assistant Principal Assignment	1.00	14.00	-	-	-	-	15.00
118	Assistant Superintendent	1.00	-	-	-	-	-	1.00
121	Teacher	2,354.00	14.00	131.00	-	-	44.00	2,543.00
122	Interim Teacher	-	-	-	-	-	-	-
123	JROTC Teacher	2.00	-	-	-	-	10.00	12.00
124	Foreign Exchange (VIF)	63.00	-	-	-	-	-	63.00
131	Instructional Support I	210.00	-	1.00	-	-	6.00	217.00
132	Instructional Support II	46.00	-	-	-	-	-	46.00
133	Psychologist	27.00	-	-	-	-	-	27.00
135	Instructional Facilitators	31.00	26.00	2.00	-	-	1.00	60.00
142	Teacher Assistants-NCLB	368.00	24.00	81.00	-	-	27.00	500.00
143	Tutor (within the Instructional day)	5.00	2.00	10.00	-	-	-	17.00
144	Interpreter, Brailist, Translator, Education Interp	25.00	-	4.00	-	-	-	29.00
145	Therapist	25.00	2.00	-	-	-	4.00	31.00
146	School-Based Specialist	17.00	27.00	10.00	-	-	3.00	57.00
147	Monitor	77.00	2.00	-	-	-	-	79.00
151	Office Support	20.00	193.00	3.00	8.00	4.00	4.00	232.00
152	Technician	1.00	51.00	-	-	-	-	52.00
153	Administrative Specialist	-	23.00	-	4.00	2.00	1.00	30.00
171	Driver	338.00	-	-	-	1.00	-	339.00
173	Custodian	272.00	-	-	-	-	-	272.00
174	Cafeteria Worker	-	-	-	175.00	-	-	175.00
175	Skilled Trades	45.00	106.00	-	-	-	-	151.00
176	Manager	-	1.00	-	53.00	44.00	-	98.00
178	After School Care Staff	-	-	-	-	110.00	-	110.00
Total All Personnel		4,025.00	538.00	242.00	240.00	162.00	103.00	5,310.00

Notes:

- (1) UCPS has an internal guideline for maximizing the use of state and federal funds prior to using local funds. The State allocates funds by position or dollars. Once these positions or dollars are exhausted, positions that are initially charged to the state fund will ultimately be charged to federal or local funds in future months.
- (2) The report includes some federally funded employees that are currently being funded with state and local dollars until federal grant allotments are released from the Department of Public Instruction. The number of positions funded from state and local allocations will change as federal grant funds are received.
- (3) On an ongoing basis, position vacancies are posted at <http://www.applitrack.com/ucps/onlineapp/> that will affect numbers on future reports. In addition, attrition and other positions that are in process of being hired will impact counts on future reports.

2014-2015 Membership Report Summary

School Type	Cap	September	October	November	December	January	February	March	April	May
Elementary Schools	26,159	18,744	18,777	18,814	18,853	-	-	-	-	-
Middle Schools	12,100	10,187	10,174	10,180	10,174	-	-	-	-	-
High Schools	14,500	11,478	11,488	11,458	11,396	-	-	-	-	-
Special Schools	-	1,598	1,596	1,610	1,606	-	-	-	-	-
Total All Schools	52,759	42,007	42,035	42,062	42,029	-	-	-	-	-

NOTE: Total membership includes pre-kindergarten (PK) and visiting students; cap is as reported in Enrollment Forecast dated 5/22/2014.

NOTE: Due to State reporting time lines, Monthly School Membership Report data will be on a one month delay.

2014-2015 Membership Report Detail

School Name	Cap	September	October	November	December	January	February	March	April	May
Elementary Schools										
Antioch Elementary	1,000	745	747	746	746	-	-	-	-	-
Benton Heights Elementary	-	631	632	631	623	-	-	-	-	-
East Elementary	870	547	546	542	555	-	-	-	-	-
Fairview Elementary	870	564	560	561	558	-	-	-	-	-
Hemby Bridge Elementary	870	507	504	503	516	-	-	-	-	-
Indian Trail Elementary	922	686	689	685	684	-	-	-	-	-
Kensington Elementary	1,000	691	698	698	707	-	-	-	-	-
Marshville Elementary	819	483	476	485	488	-	-	-	-	-
Marvin Elementary	1,000	633	636	640	646	-	-	-	-	-
New Salem Elementary	489	300	300	302	302	-	-	-	-	-
New Town Elementary	1,000	1,007	1,015	1,020	1,019	-	-	-	-	-
Poplin Elementary	1,000	722	721	724	732	-	-	-	-	-
Porter Ridge Elementary	1,000	481	481	484	490	-	-	-	-	-
Prospect Elementary	686	464	464	470	466	-	-	-	-	-
Rea View Elementary	1,000	654	656	656	657	-	-	-	-	-
Rock Rest Elementary	870	700	698	684	668	-	-	-	-	-
Rocky River Elementary	1,000	847	846	846	846	-	-	-	-	-
Sandy Ridge Elementary	1,000	660	659	666	666	-	-	-	-	-
Sardis Elementary	870	595	600	607	598	-	-	-	-	-
Shiloh Elementary	1,000	564	571	569	575	-	-	-	-	-
Stallings Elementary	1,000	576	579	572	579	-	-	-	-	-
Sun Valley Elementary	1,000	696	698	696	695	-	-	-	-	-
Union Elementary	686	397	392	395	399	-	-	-	-	-
Unionville Elementary	870	699	705	704	702	-	-	-	-	-
Walter Bickett Elementary	870	695	706	707	713	-	-	-	-	-
Waxhaw Elementary	1,000	642	642	649	650	-	-	-	-	-
Weddington Elementary	1,000	731	731	744	747	-	-	-	-	-
Wesley Chapel Elementary	870	550	550	554	557	-	-	-	-	-
Western Union Elementary	778	661	659	658	661	-	-	-	-	-
Wingate Elementary	819	616	616	616	608	-	-	-	-	-
Total Elementary Schools	26,159	18,744	18,777	18,814	18,853	-	-	-	-	-

2014-2015 Membership Report Detail

School Name	Cap	September	October	November	December	January	February	March	April	May
Middle Schools										
Cuthbertson Middle	1,400	1,133	1,132	1,140	1,151	-	-	-	-	-
East Union Middle	1,250	909	909	898	886	-	-	-	-	-
Marvin Ridge Middle	1,400	1,267	1,269	1,269	1,265	-	-	-	-	-
Monroe Middle	1,300	1,066	1,064	1,061	1,053	-	-	-	-	-
Parkwood Middle	1,250	966	969	969	969	-	-	-	-	-
Piedmont Middle	1,250	1,099	1,093	1,096	1,090	-	-	-	-	-
Porter Ridge Middle School	1,400	1,385	1,386	1,394	1,400	-	-	-	-	-
Sun Valley Middle	1,600	1,365	1,353	1,352	1,357	-	-	-	-	-
Weddington Middle	1,250	997	999	1,001	1,003	-	-	-	-	-
Total Middle Schools	12,100	10,187	10,174	10,180	10,174	-	-	-	-	-
High Schools										
Cuthbertson High	1,900	1,448	1,455	1,459	1,454	-	-	-	-	-
Forest Hills High	1,475	938	942	938	922	-	-	-	-	-
Marvin Ridge High	1,900	1,580	1,582	1,580	1,577	-	-	-	-	-
Monroe High	1,200	1,009	1,011	997	981	-	-	-	-	-
Parkwood High	1,435	1,010	1,011	1,011	1,012	-	-	-	-	-
Piedmont High	1,530	1,245	1,241	1,237	1,230	-	-	-	-	-
Porter Ridge High School	1,700	1,594	1,593	1,591	1,586	-	-	-	-	-
Sun Valley High	1,660	1,306	1,308	1,298	1,287	-	-	-	-	-
Weddington High	1,700	1,348	1,345	1,347	1,347	-	-	-	-	-
Total High Schools	14,500	11,478	11,488	11,458	11,396	-	-	-	-	-
Special Schools										
Union County Early College	-	343	343	343	343	-	-	-	-	-
Central Academy of Technology & Arts	-	802	801	800	792	-	-	-	-	-
South Providence	-	110	111	118	140	-	-	-	-	-
Walter Bickett Education Center	-	271	270	279	261	-	-	-	-	-
Wolfe School	-	72	71	70	70	-	-	-	-	-
Total Special Schools	-	1,598	1,596	1,610	1,606	-	-	-	-	-
Total All Schools	52,759	42,007	42,035	42,062	42,029	-	-	-	-	-

NOTE: Total membership includes pre-kindergarten (PK) and visiting students; cap is as reported in Enrollment Forecast dated 5/22/2014.

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